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ABSTRACT

Fiscal year 1981-1982 data on revenues and expenses for the 21 Ontario, Canada, provincially assisted universities and related institutions are presented for each institution and on a consolidated basis. Statistical tables cover the following: total actual revenue and expense by type of general fund and excess of revenue over expense before and after appropriations; actual revenue by source and type of fund; expenses (all funds) by object and type of fund; actual operating expenses by object and functional area; percentage analysis of revenues by source and by type of fund 1978-1979 to 1981-1982; percentage analysis of expenses by object of expense, by functional area, and by type of fund 1978-1979 to 1981-1982; and enrollment and basic income units in 1981-1982. In addition, guidelines on principles of reporting are presented, along with definitions for various types of funds, operating expenses, expenditures, and revenue sources. The Ontario institutions include: Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University, Algoma University College, Nipissing University College, Le College Universitaire de Hearst, McMaster University, Ontario College of Art, Ontario Institute for Studies in Education, University of Ottawa, Queen's University, Ryerson Polytechnical Institute, University of Toronto, Trent University, University of Waterloo, University of Western Ontario, Wilfrid Laurier University, University of Windsor, and York University. (SW)

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REVENUE AND EXPENSES OF ONTARIO UNIVERSITIES 1981-82

VOLUME I - UNIVERSITIES

Prepared by the
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November, 1982

82-10

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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1982 11 22

The Honourable Bette Stephenson, M.D.
Minister of Colleges and Universities
900 Bay Street, 22nd Floor
Mowat Block, Queen's Park
Toronto, Ontario

Dear Madam Minister:

The Council of Ontario Universities is pleased to provide you with the annual report of total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended 30 April 1982. The report presents information on the finances of Ontario universities and colleges in a format which uses consistent categories and definitions for all 43 institutions in the province.

This year we are continuing a practice begun a year ago of publishing the financial information for Ontario universities in four volumes. The first volume provides detailed revenue and expense information for those 21 universities and related institutions which receive provincial grants directly from the government. Volume II includes the same type of information for the 22 colleges and universities affiliated or federated with the provincially assisted universities. Volume III reports the operating fund net change in appropriated reserves and unappropriated funds for all 43 universities and colleges.

Volume IV was compiled jointly by the Committee of Finance Officers--Universities of Ontario and the Ontario Association of Physical Plant and Planning Administrators. It provides a detailed analysis of the physical plant operating expenses in 1981-82 of the 16 universities which are members of OAPPPA.

It is the sincere hope of the Council of Ontario Universities that Revenue and Expenses of Ontario Universities 1981-82 will be of assistance to you, to your government and to the Ontario Council on University Affairs.

Sincerely,

Edward J. Monahan
Executive Director

Encl.

EJM:cr

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REPORT OF

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND EXPENSES

FOR THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

FOR THE FISCAL YEAR ENDED APRIL 30, 1982

The tables included in volumes I, II, III and IV of this report have been compiled from submissions prepared by the individual colleges and universities in Ontario in accordance with the Guidelines and Definitions included in this report. Further details concerning these guidelines and definitions, as they pertain specifically to the reporting of physical plant operating expenses, have been included in volume IV.

The data published have been refined and improved from those available in previous years. For the first time, municipal taxes for which compensatory grants are received from the Ontario government are shown, this year, in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds.

Universities have also begun reporting, in 1981-82, grants received under the Ontario government's Board of Industrial Leadership and Development (BILD) programmes. These grants have been reported as Other Ontario Grants within the Sponsored Research fund.

The coverage of the report is the same as in previous years. Volume I includes 21 universities and related institutions which receive operating grants directly from the government of Ontario. Volume II includes 22 affiliated and federated colleges. Volume III includes all 43 institutions reported in the first two volumes. Volume IV includes information for the 16 universities which are members of the Ontario Association of Physical Plant and Planning Administrators.

Readers should be aware that five of the colleges and universities have not reported financial information for the 12 months ending April 30th, 1982. Wycliffe College has reported information for the 14 months between April 1st, 1981, and May 31st, 1982. Four other institutions have reported financial information for 12 months but have employed the following fiscal year ends:

Ontario College of Art	May 31, 1982
Ryerson Polytechnical Institute	March 31, 1982
McMaster Divinity College	December 31, 1981
Knox College	December 31, 1981

The remaining 38 institutions have employed a 12-month reporting period ending 30 April 1982.

Attention is directed to the General Caveat which follows. The Committee welcomes comments and suggestions on this report.

Chairman - Committee on Financial Reporting, Committee of Finance Officers - Universities of Ontario

Chairman - Committee of Finance Officers - Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

FINANCIAL REPORTING OF TOTAL REVENUES AND EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1982

GUIDELINES AND DEFINITIONS

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FINANCIAL REPORTING OF TOTAL REVENUES AND EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1982

GUIDELINES AND DEFINITIONS

I GENERAL

A. Introduction

The accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the uses of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts in the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes as reported in an institution's statements may also occur through approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are means by which fund balances may be committed or reserved for future use. Encumbrances may be a prime example of an appropriation requirement. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation

accounts (Table 1).

B. Reporting Forms

For purpose of reporting, all funds have been indentified as being either general or restricted. The former is subdivided into operating, other (non-credit) and ancillary enterprises while the latter includes sponsored research, trust and endowment and capital funds. In addition, expenses of the operating fund (the day-to-day operating entity of the university where annual detailed departmental and programme budgets exist) are further segregated into operational (functional) areas. Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used within the financial records or financial statements of an institution. This may allow the same kind of revenue or expense to be reported differently by institution; however, where the guidelines specifically designate the placement of items, they must be shown under the appropriate heading regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university.

C. Submissions

If necessary, please comment on all extraordinary or non-recurring items included in the functional or fund areas by attaching a supplementary schedule showing the necessary details: identifying the object of expense, the functional or

fund area, and reconciling the total to the amount shown on the report. A separate report is to be filed covering each federated or affiliated universty or college such that information can be included in a publication separate from that of the main university.

The report for fiscal year ended in 1982 (on or before 30 June) is to be submitted by 16 August 1982 to:

Research Associate (Finance)
Council of Ontario Universities
130 St. George Street
Suite 8039
Toronto, Ontario
M5S 2T4

II PRINCIPLES OF REPORTING

A. Fund Concept and Reporting

For reporting purposes, the fund concept is followed by grouping funds as either general or restricted with a further segregation of funds within each category.

General funds, including operating, other (non-credit), and ancillary enterprises should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances. Further, when reporting expendable trust funds, the receipts or investments of an "endowed capital" nature are to be excluded; income only from trust and endowment funds will be included.

B. Revenues and Expenses

1. Net Reporting - revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted by object of expense against other functional areas.

Examples of the above are:

(a) computer service sales to outside organizations;

(b) sale of central services (e.g., power, heat, etc.) to external institutions.

The net reporting approach is used because it best reflects the major operations of the university: e.g. the costs of the computer centre are primarily for educational purposes and the recovery of revenue is an assist to general university financing.

The sale of power, heat, etc., may reflect an oversized facility when related to university use only which, if included at gross, would distort the ratio of this expense in the operational area.

For additional guidance, cost recoveries would be shown net against expense where:

(a) recoveries arise from the Ontario Ministry of Health for medical salaries;

(b) payments for teaching or administrative services are made between universities. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items; and

(c) physical plant costs are recoveries from external

sources.

as revenue where:

(a) the fortuitous nature of external revenue would indicate that it should be included as an item of miscellaneous revenue; or

(b) ancillary enterprises are involved and the amount should be reported as sales of services and products.

2. Reserves and Unexpended Appropriations - where expenses have been funded from reserve or appropriation accounts in the financial records or statements of a university, the reports should include these expenses. Amounts transferred, to create or supplement a reserve or appropriation account, should not be reported as expenses. Similarly, fund transfers eliminating or reducing reserve or appropriation accounts are not to be included as revenue. These latter amounts, if applicable, will appear on Table 1 after the "excess of revenue over expense before appropriations."

Provisions for replacement of assets are considered to be transfers to reserve or appropriation accounts. Consequently, such provisions are not to be reported as expenses.

3. Charge-Out, Transfer and Internal Cost Recoveries - a particular fund or function may incur costs which properly should be

charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to sponsored research or physical plant costs allocated to ancillary enterprises.

Two approaches can be used for transferring expenses from one fund or function to another. The object of expense "internal cost allocation" may be used or alternatively (where specific expense identification is possible, e.g. utilities) the direct approach of modifying the applicable line items can occur.

Since the former method produces figures which distort functional comparisons of individual expense items, it is recommended that the latter method be used whenever possible, thereby minimizing amounts reported as internal cost allocations.

An exception to minimizing the use of internal cost allocations arises for computing. In this case, expenses are to be consolidated in the computing functional area and transfers to other funds are then shown as internal cost allocations.

4. Debt Servicing and Retirement - where funding for debt servicing and retirement is financed by a specific government grant (i.e. from the Ontario Universities Capital Aid Corporation - OUCAC) both the revenue and offsetting expenses are to be excluded. These amounts are to be reported in the space provided at the bottom of Table 2 as supplemental information.

Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

III DEFINITIONS AND EXPLANATORY COMMENTS

The funds and functional areas are defined first for assistance in segregating the various activities for reporting purposes. Applicable revenue and expense line item categories are then outlined.

A. Funds (Report form Tables 1, 2, and 3)

1. Operating - this fund accounts for the costs of instruction, academic support services, administrative, plant maintenance and other operating expenses of the university financed by fees, grants and other general income. This fund column will normally include all revenues and expenses which the university considers to be operating, within the functional operating areas referred to in Section B.

2. Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

3. Ancillary Enterprises - these operations reflect services provided as ancillary (supplementary) to the primary function of instruction and research and, although an integral part of university total operations, should be reported separately. This separation also follows generally accepted practices of university accounting.

The services are typically provided on a "fee for service" basis. Revenues and expenses from "sales producing", non-teaching areas (including bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres, etc.) are to be reported.

To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects.

4. Sponsored Research - these funds account for government and private sources of external grant support available and expended on research activities and projects. Expenses may include overhead charges by the university which will show either in the specific object or, if applied on a percentage or on a formula basis, in the object "Internal Cost Allocations". Included within this fund are all grants received under the Ontario government's Board of

Industrial Leadership and Development (BILD) programmes.

5. Trust and Endowment - these funds account for expendable gifts, benefactions and grants available for special purposes (other than operating or capital), in accordance with donors' intentions.

6. Capital - these funds account for grants and monies available or to be spent and amounts expended for capital purposes including building programmes.

7. Total - a cross total of all fund revenue and expense items (Tables 2 and 3) is required along with a cross addition of the individual fund totals. Total revenue from Table 2 and total expenses from Table 3 for "general" funds are to be carried forward to Table 1 and the "excess of revenue over expenses" before and after appropriations is to be completed.

B. Functional Areas - Operating Expenses (Report form Table 4)

1. Instruction and (Non-Sponsored) Research - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

Note: As indicated earlier, costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university; i.e., recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds) are to be deducted before expenses are entered on the report and are not to show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown in the first column and a sub-total of Instruction and Research entered in the third column of the report. Research sponsored directly by the university should be reported here.

2. Library - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. Computing - only central computing facilities are recorded in the functional area "computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to

   (a) economies of scale,

   (b) the existence of a large number of users who require a wide variety of services, and

   (c) the high degree of technical expertise required in computer operations, have been organized under the

management of a central administration. This is usually seen as a university resource, available on a university-wide basis as the most effective way of providing certain services supportive of the institution's instruction, research and administrative activities.

This contrasts with local (linked or not) or decentralized stand-alone computer installations which are under the management of, and were established for the main purpose of providing services to, a single division or department.

If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is to be reported in the space provided at the bottom of the financial reporting forms for Operating Expenses, Table 4.

If an allocation of costs to other fund entities is necessary, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers, (e.g., charges made to Sponsored Research funds). By making these transfers, the functional area will show the <u>net</u> charge to the

operating fund.

4. Student Services - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; and student centre costs.

   If any of the foregoing activities are carred as ancillary enterprises on the statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes.

   These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

   Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. Administration - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-president, the regis-

trar, research administration, board and senate secretariat, finance and accounting, personnel, purchasing, and institutional research.

6. Physical Plant - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and

vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(i) Purchasing and receiving and stores for supplies and equipment for the entire campus.

(ii) Hauling, moving and storing of furniture for other departments.

(iii) The costs of messenger, mailman, laboratory assistant, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction.

(iv) Property taxes and other municipal assessments.

(v) Vehicles and equipment.

(vi) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(vii) Property and related liability insurance.

(viii) Renovations, alterations and major repairs.

(ix) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined and not necessarily those functions and costs administered by the Physical Plant Department at each university. Physical plant expenses are to be reported in accordance with the principles of reporting,

guidelines and definitions established by the Committee of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant and Planning Administrators (OAPPPA). These principles of reporting, guidelines and definitions are published in Volume IV, Physical Plant Operating Expenses of this report.

7. Other - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and related liability insurance which are to be reported under the Physical Plant function).

C. Object of Expense (Report form Tables 3 and 4)

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to

staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1 (a) or 1 (b), according to the rank and/or classification of the recipient.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

Note: All salaries for functions other than instruction and research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic

rank.

2. Employee Benefits - this object is to reflect an institution's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here.

3. Library Acquisitions - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. Equipment and Furniture - under the appropriate subheadings of "purchase", "rental" and "maintenance", report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for

equipment and furniture.

5. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction, (i.e., all reproducing and printing carried out by the university), publications, telephone and long distance charges, repair materials and office supplies.

6. Cost of Goods Sold - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the total costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. Utilities - expenses for fuel, electricity, water, gas and telephone equipment rental and installation costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. Property Taxes - property taxes for which there are

compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of Operating Expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of a non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

Note: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

10. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. Scholarships, Bursaries, etc. - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

Note: This expense is to be displayed under the "Student Service" functional area of operating expense on Table 4.

12. Principal and Interest Repayments - this object reflects all principal and interest repayments on university

debts. As noted previously, the Ontario Universities Capital Aid Corporation (OUCAC) repayments (both principal and interest) are to be excluded and reported separately.

Note: Where repayments are made as debt retirement for ancillary enterprise assets, the repayment should appear under the Ancillary Enterprise fund even though the institution's financial statement may reflect the repayment through the capital account.

13. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. Miscellaneous - this category of expenses includes amounts not reported in the previously identified ob-

jects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs among funds. As indicated previously, wherever possible or feasible, direct allocation of expenses should be reported in the funds and this object should not be used for bookkeeping expediency. This object of expense will not be used in respect to the Physical Plant functional column.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". On Table 3 of the report forms, this object of expenses must cross-add to Nil.

D. Revenue Sources (Report form Table 2)

1. Government Grants and Contracts - this object will include all grants and contracts from Ontario, federal and municipal governments and governmental

agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other" government grants and contracts.

(a) Ontario

(i) Formula Grants - include basic grant only

(ii) Extra Formula Grants - include only:

- supplementary grants
- northern grants
- bilingualism grants
- other supplementary as recommended by OCUA

(iii) Other MCU - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants

(iv) Other Ontario Grants - include grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, energy management grants, and BILD grants.

(b) Federal

This will include all grants from the

Government of Canada or its agencies.

(c) Municipal

Include all grants received from municipalities.

(d) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged

to students, including health services, athletics, charges for deferred or instalment payment, late registrations, locker, etc., but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation.

Note: Room and board charges for residence operations are to be recorded with ancillary enterprises.

3. Borrowings - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. Gifts, Donations and Non-Government Grants - includes amounts received from companies, foundations, charitable institutions and associations.

5. Sales of Services and Products - includes external receipts from sales in ancillary enterprises. Revenues associated with funds other than ancillary enterprises should be netted against the object of expense.

6. Investment Income - includes income from dividends,

bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted.

7. Miscellaneous - include any form of revenue not identified in the above categories of revenue.

8. Interfund Transfers - when income from one fund is used to finance expenditures incurred in another fund, this should be shown by an interfund transfer. For example, if operating fund income is used for the purpose of constructing a building, the income should be shown under operating funds, the expenditure under capital, and the appropriated amount should be reported as an interfund transfer from operating to capital. The total of all interfund transfers should net to zero except where transfers have been made between capitalized endowment and other funds.

1982 05 25

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES
(ON A CONSOLIDATED BASIS)

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	1196196	16730	149274	1362200
TOTAL EXPENSE (FROM TABLE 3)	1201710	17537	148430	1367677
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-5514	-807	844	-5477
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	29034	-431	2986	31589
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	30787	0	2085	32872
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-3761	-376	-57	-4194

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / SOURCE OF REVENUE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	906366	0	0	906366	0	0	0	906366
(II) EXTRA FORMULA	12728	0	0	12728	0	0	0	12728
(III) MCU GRANTS	10954	925	50	11929	365	9	10755	23058
(IV) OTHER	3673	4536	91	8300	35423	4390	22238	70351
TOTAL ONTARIO GRANTS	933721	5461	141	939323	35788	4399	32993	1012503
(B) FEDERAL	197	336	26	559	142253	3837	1	146650
(C) MUNICIPAL	242	0	0	242	148	0	0	390
(D) OTHER	7	0	0	7	5378	50	0	5435
2. FEES (A) TUITION CREDIT	201007	0	0	201007	0	0	0	201007
(B) TUITION NON-CREDIT	0	10390	0	10390	0	0	0	10390
(C) MISCELLANEOUS	11516	201	56555	68272	0	0	0	68272
3. BORROWINGS	0	0	0	0	0	0	747	747
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	5490	453	333	6276	61087	26236	6589	100188
5. SALES OF SERVICE AND PRODUCTS	0	0	91409	91409	0	0	0	91409
6. INVESTMENT INCOME	27229	109	533	27871	2524	33021	4341	67757
7. MISCELLANEOUS	6305	82	592	6979	720	9372	1153	18224
8. INTERFUND TRANSFERS	10482	-302	-315	9865	3386	-16212	2381	-580
TOTAL REVENUE	1196196	16730	149274	1362200	251284	60703	48205	1722392

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	471637	4268	0	475905	19710	2683	0	498298
(B) OTHER INSTRUCTION AND RESEARCH	49990	2886	0	52876	44218	2427	0	99521
(C) OTHER SALARIES AND WAGES	334277	4138	39217	377632	54357	7914	8	439911
TOTAL SALARIES AND WAGES	855904	11292	39217	906413	118285	13024	8	1037730
2. EMPLOYEE BENEFITS	99270	855	3695	103820	7597	826	0	112243
TOTAL SALARIES AND BENEFITS	955174	12147	42912	1010233	125882	13850	8	1149973
3. LIBRARY ACQUISITIONS	26293	4	0	26297	597	771	84	27749
4. EQUIPMENT & FURNITURE (A) PURCHASE	25549	213	2296	28058	33359	3095	3828	68340
(B) RENTAL	9162	39	379	9580	482	27	0	10089
(C) MAINTENANCE	5658	82	889	6629	607	27	0	7263
5. OPERATIONAL SUPPLIES AND EXPENSES	63524	2735	14689	80948	47044	6676	435	135103
6. COST OF GOODS SOLD	0	0	40944	40944	0	0	0	40944
7. UTILITIES	45910	218	12501	58629	796	0	0	59425
8. TAXES	8363	0	970	9333	0	0	0	9333
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	12293	0	4218	16511	316	950	10294	28071
10. EXTERNALLY CONTRACTED SERVICES	13053	11	15534	28598	143	109	7	28857
11. SCHOLARSHIPS, BURSARIES, ETC.	10058	0	0	10058	607	13546	0	24211
12. PRINCIPAL AND INTEREST REPAYMENTS	379	0	10602	10981	0	123	333	11437
13. LAND AND SITE SERVICES	28	0	207	235	0	0	489	724
14. BUILDINGS	897	0	260	1157	0	0	27931	29088
15. MISCELLANEOUS	29434	1839	1420	32693	16647	4683	0	54023
16. INTERNAL COST ALLOCATIONS	-4065	249	609	-3207	3204	3	0	0
TOTAL	1201710	17537	148430	1367677	229684	43860	43409	1684630

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA: / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	433296	38341	471637	0	0	0	0	0	0	471637
(B) OTHER INSTRUCTION AND RESEARCH	48747	1243	49990	0	0	0	0	0	0	49990
(C) OTHER SALARIES AND WAGES	100254	14941	115195	48985	21764	18785	56966	66548	6034	334277
TOTAL SALARIES AND WAGES	582297	54525	636822	48985	21764	18785	56966	66548	6034	855904
2. EMPLOYEE BENEFITS	64403	8200	72603	5720	2409	2016	7184	8401	937	99270
TOTAL SALARIES AND BENEFITS	646700	62725	709425	54705	24173	20801	64150	74949	6971	955174
3. LIBRARY ACQUISITIONS	0	0	0	26293	0	0	0	0	0	26293
4. EQUIPMENT & FURNITURE (A) PURCHASE	14298	1814	16112	949	4486	636	1253	1719	394	25549
(B) RENTAL	1057	256	1313	383	6366	67	781	202	50	9162
(C) MAINTENANCE	1416	75	1491	287	2552	69	337	889	33	5658
5. OPERATIONAL SUPPLIES AND EXPENSES	31784	1695	33479	2871	5604	4096	7012	8154	2308	63524
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	45910	0	45910
8. TAXES	0	0	0	0	0	0	0	8363	0	8363
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	12293	0	12293
10. EXTERNALLY CONTRACTED SERVICES	441	133	574	82	1852	636	80	9814	15	13053
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	10058	0	0	0	10058
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	127	144	0	108	379
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	28	0	28
14. BUILDINGS	0	0	0	0	0	0	0	897	0	897
15. MISCELLANEOUS	11910	827	12737	323	1306	1759	4676	3361	5272	29434
16. INTERNAL COST ALLOCATIONS	-17	0	-17	0	-1998	-19	-2031	0	0	-4065
TOTAL	707589	67525	775114	85893	44341	38230	76402	166579	15151	1201710

COMPUTING COSTS:	
ACADEMIC	28063
NON-ACADEMIC	16278
TOTAL	44341

Table 5

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1978-79 to 1981-82

		1978-79	1979-80	1980-81	1981-82
I	OPERATING REVENUE BY SOURCE OF REVENUE				
	Government Grants and Contracts				
	Ontario				
	Formula	77.4%	77.1%	77.0%	75.8%
	Extra Formula	1.1	1.1	1.1	1.1
	MCU Grants	1.1	1.1	1.0	0.9
	Other	0.4	0.4	0.3	0.3
	Total Ontario Grants	79.9	79.7	79.4	78.1
	Federal	0.0	0.0	0.0	0.0
	Municipal	0.0	0.0	0.0	0.0
	Other 1/	-	0.0	0.0	0.0
	Fees				
	Tuition Credit	14.2	14.3	15.7	16.8
	Tuition Non-Credit	0.0	0.0	0.0	0.0
	Miscellaneous	0.9	0.9	1.0	1.0
	Gifts, Donations & Non-Government Grants	0.5	0.5	0.5	0.5
	Borrowings	0.0	0.0	0.0	0.0
	Sales of Services & Products	1.8	1.6	0.0	0.0
	Investment Income	1.4	1.8	1.9	2.3
	Miscellaneous	0.6	0.5	0.6	0.5
	Interfund Transfers	0.6	0.6	0.8	0.9
	TOTAL	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND				
	Non-Capital				
	Operating	75.3%	73.8%	72.6%	71.4%
	Ancillary Enterprises	8.7	9.2	9.3	8.9
	Sponsored Research	11.6	12.6	13.3	15.0
	Trust and Endowment	3.6	3.4	3.7	3.6
	Other (including non-credit)	0.9	1.1	1.0	1.0
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%
	Total Funds				
	Non-Capital	97.6%	98.0%	97.0%	97.2%
	Capital	2.4	2.0	3.0	2.8
	Total All Funds	100.0%	100.0%	100.0%	100.0%

1/ Prior to 1979-80 'Other' was reported under 'Miscellaneous' revenue.

Table 6

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1978-79 to 1981-82

		1978-79	1979-80	1980-81	1981-82
I	OPERATING EXPENSES BY OBJECT OF EXPENSE				
	Salaries and Wages				
	Academic Ranks	39.4%	39.3%	39.3%	39.2%
	Other Instruction and Research	4.2	4.2	4.3	4.2
	Other Salaries and Wages	28.8	28.0	27.8	27.8
	Total Salaries and Wages	72.3	71.5	71.4	71.2
	Employee Benefits	8.4	8.0	8.0	8.3
	Total Salaries and Benefits	80.7	79.6	79.4	79.5
	Library Acquisitions	2.1	2.2	2.3	2.2
	Equipment and Furniture				
	Purchase	1.9	2.0	2.0	2.1
	Rental	0.8	0.7	0.7	0.8
	Maintenance 1/	-	-	0.4	0.5
	Operational Supplies and Expenses	5.7	5.8	5.4	5.3
	Utilities	3.9	3.5	3.7	3.8
	Taxes	0.9	0.8	0.7	0.7
	Renovations, Alterations and Major Repairs	0.9	1.0	1.0	1.0
	Externally Contracted Services	1.4	1.3	1.2	1.1
	Scholarships, Bursaries, etc.	0.7	0.8	0.8	0.8
	Principal and Interest Repayments	0.1	0.1	0.1	0.0
	Miscellaneous	2.4	2.5	2.5	2.4
	Internal Cost Allocations	-1.6	-0.2	-0.2	-0.3
	TOTAL	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA				
	Instruction and Research	64.3%	64.2%	64.3%	64.5%
	Library	7.0	7.1	7.4	7.1
	Academic Computing	2.5	2.5	2.2	2.3
	Total Instruction, Library Ac. Comp.	73.9%	73.7%	73.8%	74.0%
	Non-Academic Computing	1.5	1.4	1.4	1.4
	Student Services	3.2	3.3	3.1	3.2
	Administration	6.0	6.2	6.3	6.4
	Physical Plant	13.2	13.1	13.3	13.9
	Other	2.2	2.2	2.2	1.3
	TOTAL	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND				
	Non-Capital				
	Operating	76.0%	74.6%	73.9%	73.2%
	Ancillary Enterprises	8.9	9.4	9.4	9.0
	Sponsored Research	11.8	12.3	12.9	14.0
	Trust and Endowment	2.4	2.6	2.7	2.7
	Other (including non-credit)	0.9	1.1	1.1	1.1
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%
	Total Funds				
	Non-Capital	97.2%	97.8%	96.3%	97.4%
	Capital	2.8	2.2	3.7	2.6
	Total All Funds	100.0%	100.0%	100.0%	100.0%

1/ Equipment and Furniture Maintenance is included for the first time in 1980-81.

Table 7

Enrolment and Basic Income Units (BIUs) in 1981-82[1]
(not to be related to Formula Grants)

	Enrolment			BIU's		
	Undergraduate FFTEs	Graduate FTEs[2]	Total	Undergraduate[3]	Graduate[4]	Total
Brock	3,931.6	352.2	4,283.8	6,040.9	656.1	6,697.0
Carleton	9,275.6	1,067.4	10,343.0	12,656.4	3,655.2	16,311.6
Guelph	9,597.9	671.7	10,269.6	17,004.7	2,776.3	19,781.1
Lakehead	3,662.9	174.2	3,837.1	5,102.7	429.6	5,532.2
Laurentian	3,720.2	102.4	3,822.6	5,329.2	288.1	5,617.3
Algoma	247.3	0.0	247.3	247.3	0.0	247.3
Nipissing	651.4	0.0	651.4	1,094.7	0.0	1,094.7
Hearst	54.8	0.0	54.8	54.8	0.0	54.8
McMaster	10,616.0	1,282.6	11,898.6	16,996.2	4,968.6	21,964.8
OCA	1,928.6	0.0	1,928.6	2,508.1	0.0	2,508.1
OISE	56.9	1,535.1	1,592.0	102.3	4,703.2	4,805.5
Ottawa	13,418.5	1,895.3	15,313.8	21,042.1	5,488.1	26,530.2
Queen's	11,571.6	1,300.4	12,872.0	19,604.2	4,510.2	24,114.4
Ryerson	11,248.1	0.0	11,248.1	15,298.4	0.0	15,298.4
Toronto	35,556.1	4,384.2	39,940.3	60,186.0	16,474.2	76,660.2
Trent	2,655.6	31.2	2,686.8	3,390.3	94.1	3,484.3
Waterloo	15,252.3	1,184.2	16,436.5	22,421.7	4,863.9	27,285.6
Western	19,452.2	1,830.9	21,283.1	30,344.7	6,423.4	36,768.1
Wilfrid Laurier	5,188.4	335.3	5,523.7	6,886.4	878.1	7,764.5
Windsor	8,363.4	674.7	9,038.1	12,237.7	2,246.3	14,484.0
York	17,643.9	1,647.4	19,291.3	25,148.5	5,681.8	30,830.3
Dominicain	65.3	16.5	81.8	65.3	16.5	81.7
Total	184,158.6	18,485.7	202,644.3	283,762.5	64,153.7	347,916.2

Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	1169112	16625	137895	1323632
TOTAL EXPENSE (FROM TABLE 3)	1173198	17341	137216	1327755
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-4086	-716	679	-4123
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	28754	-396	3100	31458
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	29748	0	2070	31818
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-3092	-320	-351	-3763

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND / SOURCE OF REVENUE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	894118	0	0	894118	0	0	0	894118
(II) EXTRA FORMULA	12287	0	0	12287	0	0	0	12287
(III) MCU GRANTS	10796	925	50	11771	365	9	10746	22891
(IV) OTHER	3662	4536	91	8289	35423	4390	22238	70340
TOTAL ONTARIO GRANTS	920863	5461	141	926465	35788	4399	32984	999636
(B) FEDERAL	140	336	20	496	142213	3829	0	146538
(C) MUNICIPAL	242	0	0	242	148	0	0	390
(D) OTHER	7	0	0	7	5378	50	0	5435
2. FEES (A) TUITION CREDIT	195460	0	0	195460	0	0	0	195460
(B) TUITION NON-CREDIT	0	10341	0	10341	0	0	0	10341
(C) MISCELLANEOUS	11110	195	51393	62698	0	0	0	62698
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	825	449	6	1280	61087	25844	4525	92736
5. SALES OF SERVICE AND PRODUCTS	0	0	85842	85842	0	0	0	85842
6. INVESTMENT INCOME	23647	109	341	24097	2524	31278	3753	61652
7. MISCELLANEOUS	6901	36	504	7441	720	9327	1088	18576
8. INTERFUND TRANSFERS	9917	-302	-352	9263	3388	-15612	2381	-580
TOTAL REVENUE	1169112	16625	137895	1323632	251246	59115	44731	1678724

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $82,675,462.17 to the provincially-assisted universities to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED APRIL 30, 1982

SOURCE OF REVENUE	BROC	CARL	GUEL	LAKE	LAUR	ALGO	NIPI	HEAR	MCMA	OCA	OISE	OTT	QUEE	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO																						
(I) FORMULA	74.3	78.2	77.7	66.2	61.4	61.5	61.5	49.5	76.4	76.6	74.7	74.7	81.3	80.1	78.2	66.3	77.1	78.5	71.2	73.6	74.0	76.5
(II) EXTRA FORMULA	0.0	0.0	0.0	8.9	14.5	8.8	8.0	26.0	0.0	0.0	0.0	5.9	0.0	0.0	0.0	10.4	0.0	0.0	0.0	0.0	0.2	1.1
(III) MCU GRANTS	1.5	0.7	0.7	1.9	3.2	0.4	0.0	7.8	0.9	0.9	0.0	1.1	0.7	1.0	0.6	0.8	1.5	0.7	1.1	1.8	0.7	0.9
(IV) OTHER	0.0	0.0	0.0	0.3	0.0	5.1	1.0	0.0	0.0	0.0	16.8	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.0	0.0	0.3
TOTAL ONTARIO GRANTS	75.8	78.9	78.4	77.4	79.1	75.8	70.4	83.4	77.3	77.5	91.4	81.7	82.0	81.0	78.9	77.5	78.5	79.5	72.6	75.4	74.9	78.8
(B) FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
(C) MUNICIPAL	0.0	0.0	0.1	0.0	0.0	2.1	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
(D) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. FEES (A) TUITION CREDIT	20.6	18.6	14.8	18.7	16.5	16.2	21.9	11.1	14.7	20.2	6.2	15.0	15.3	17.8	14.4	19.1	18.3	16.7	21.1	21.8	22.1	16.7
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.0	2.0	0.7	1.0	1.2	0.0	0.0	1.1	0.6	0.5	0.0	1.2	0.9	0.4	1.3	1.6	0.1	1.4	0.8	0.7	0.4	1.0
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0.0	0.1	0.0	0.0	0.0	2.7	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.1
5. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. INVESTMENT INCOME	1.4	0.0	4.7	2.9	0.1	3.1	7.3	0.0	3.8	1.5	2.3	1.9	0.1	0.9	2.3	0.8	2.4	1.7	5.2	2.2	0.8	2.0
7. MISCELLANEOUS	1.2	0.6	1.1	0.1	1.0	0.1	0.4	2.4	1.4	0.3	0.1	0.2	0.9	0.3	0.2	1.0	0.6	0.6	0.1	0.1	1.1	0.6
8. INTERFUND TRANSFERS	0.0	-0.3	0.2	-0.1	2.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.8	-0.4	2.9	0.0	0.0	0.0	0.2	-0.4	0.2	0.8
TOTAL REVENUE	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1982

TABLE 2B
TOTAL REVENUE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	85.0	0.2	8.8	5.1	0.9	100.0	95.7	4.3	100.0
CARLETON	76.4	0.2	10.9	9.9	2.6	100.0	99.3	0.7	100.0
GUELPH	57.5	4.0	9.5	26.3	2.7	100.0	99.4	0.6	100.0
LAKEHEAD	80.1	0.0	10.6	7.9	1.4	100.0	98.9	1.1	100.0
LAURENTIAN	83.1	0.3	10.4	5.4	0.8	100.0	99.0	1.0	100.0
ALGOMA	94.4	0.0	5.0	0.0	0.6	100.0	100.0	0.0	100.0
NIPISSING	98.7	0.0	0.0	1.3	0.0	100.0	100.0	0.0	100.0
HEARST	92.9	0.0	4.4	2.8	0.0	100.0	100.0	0.0	100.0
MCMASTER	59.2	0.4	9.0	23.6	7.9	100.0	98.2	1.8	100.0
ONTARIO COLLEGE OF ART	93.4	0.0	5.2	0.0	1.4	100.0	97.2	2.8	100.0
OISE	83.7	0.0	4.6	11.7	0.0	100.0	100.0	0.0	100.0
OTTAWA	75.0	0.1	5.4	13.0	6.5	100.0	88.7	11.3	100.0
QUEEN'S	65.6	0.4	9.0	17.2	7.8	100.0	94.2	5.8	100.0
RYERSON	88.4	2.2	7.1	0.2	2.2	100.0	96.5	3.5	100.0
TORONTO	71.5	1.2	3.4	20.6	3.3	100.0	97.8	2.2	100.0
TRENT	69.2	0.2	23.3	3.5	3.8	100.0	98.9	1.1	100.0
WATERLOO	70.2	0.0	12.8	15.1	1.9	100.0	99.6	0.4	100.0
WESTERN	65.7	2.0	11.6	16.8	3.8	100.0	98.3	1.7	100.0
WILFRID LAURIER	82.7	0.0	14.5	1.2	1.7	100.0	99.8	0.2	100.0
WINDSOR	83.2	0.0	9.7	6.9	0.2	100.0	98.4	1.6	100.0
YORK	81.4	1.2	10.5	5.9	0.9	100.0	99.5	0.5	100.0
AVERAGE ALL INSTITUTIONS	71.5	1.0	8.4	15.4	3.6	100.0	97.3	2.7	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	460063	4268	0	464331	19710	2674	0	486715
(B) OTHER INSTRUCTION AND RESEARCH	49707	2787	0	52494	44215	2413	0	99122
(C) OTHER SALARIES AND WAGES	326037	4124	35201	365362	54357	7911	8	427638
TOTAL SALARIES AND WAGES	835807	11179	35201	882187	118282	12998	8	1013475
2. EMPLOYEE BENEFITS	97059	851	3343	101253	7597	825	0	109675
TOTAL SALARIES AND BENEFITS	932866	12030	38544	983440	125879	13823	8	1123150
3. LIBRARY ACQUISITIONS	25429	4	0	25433	597	754	84	26868
4. EQUIPMENT & FURNITURE (A) PURCHASE	25704	212	2082	27998	33359	3078	3451	67886
(B) RENTAL	9120	39	378	9537	482	27	0	10046
(C) MAINTENANCE	5477	82	624	6183	607	27	0	6817
5. OPERATIONAL SUPPLIES AND EXPENSES	63533	2720	13498	79751	47043	6664	435	133893
6. COST OF GOODS SOLD	0	0	39654	39654	0	0	0	39654
7. UTILITIES	44914	218	11548	56680	796	0	0	57476
8. TAXES	8249	0	965	9214	0	0	0	9214
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	11658	0	3908	15566	316	554	10255	26691
10. EXTERNALLY CONTRACTED SERVICES	12699	11	13189	25899	143	109	0	26151
11. SCHOLARSHIPS, BURSARIES, ETC.	9385	0	0	9385	598	12649	0	22632
12. PRINCIPAL AND INTEREST REPAYMENTS	307	0	10374	10681	0	123	136	10940
13. LAND AND SITE SERVICES	14	0	201	215	0	0	489	704
14. BUILDINGS	17	0	260	277	0	0	26076	26353
15. MISCELLANEOUS	28058	1776	1215	31049	16624	4610	0	52283
16. INTERNAL COST ALLOCATIONS	-4232	249	776	-3207	3204	3	0	0
TOTAL	1173198	17341	137216	1327755	229648	42421	40934	1640758

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1982

TABLE 3A
TOTAL EXPENSE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	85.8	0.1	8.7	4.1	1.2	100.0	94.1	5.9	100.0
CARLETON	77.4	0.2	10.8	10.1	1.5	100.0	99.4	0.6	100.0
GUELPH	58.5	4.4	10.0	25.0	2.1	100.0	99.0	1.0	100.0
LAKEHEAD	82.0	0.0	10.4	6.9	0.7	100.0	99.0	1.0	100.0
LAURENTIAN	84.7	0.2	10.0	4.4	0.7	100.0	99.1	0.9	100.0
ALGOMA	94.2	0.0	5.4	0.0	0.4	100.0	100.0	0.0	100.0
NIPISSING	98.8	0.0	0.0	1.2	0.0	100.0	100.0	0.0	100.0
HEARST	94.1	0.0	3.3	2.6	0.0	100.0	100.0	0.0	100.0
MCMASTER	60.7	0.4	8.9	24.0	6.0	100.0	98.7	1.3	100.0
ONTARIO COLLEGE OF ART	93.3	0.0	5.8	0.0	0.9	100.0	100.0	0.0	100.0
OISE	84.6	0.0	3.1	12.3	0.0	100.0	100.0	0.0	100.0
OTTAWA	78.5	0.1	6.0	10.8	4.6	100.0	88.3	11.7	100.0
QUEEN'S	67.5	0.3	9.1	16.0	7.1	100.0	97.4	2.6	100.0
RYERSON	88.3	2.9	6.9	0.2	1.7	100.0	95.9	4.1	100.0
TORONTO	74.5	1.3	3.4	18.4	2.4	100.0	97.9	2.1	100.0
TRENT	69.9	0.1	23.0	3.8	3.3	100.0	98.9	1.1	100.0
WATERLOO	72.0	0.0	13.3	13.9	0.7	100.0	99.8	0.2	100.0
WESTERN	67.4	1.8	11.7	16.8	2.3	100.0	97.6	2.4	100.0
WILFRID LAURIER	81.9	0.0	15.3	1.1	1.7	100.0	100.0	0.0	100.0
WINDSOR	84.2	0.0	9.9	5.6	0.3	100.0	98.8	1.2	100.0
YORK	82.0	1.2	10.3	5.8	0.6	100.0	99.0	1.0	100.0
AVERAGE ALL INSTITUTIONS	73.3	1.1	8.6	14.4	2.7	100.0	97.5	2.5	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA: / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	421722	38341	460063	0	0	0	0	0	0	460063
(B) OTHER INSTRUCTION AND RESEARCH	48464	1243	49707	0	0	0	0	0	0	49707
(C) OTHER SALARIES AND WAGES	98914	14941	113855	47382	21764	18328	54001	64826	5881	326037
TOTAL SALARIES AND WAGES	569100	54525	623625	47382	21764	18328	54001	64826	5881	835807
2. EMPLOYEE BENEFITS	62945	8200	71145	5548	2409	1977	6857	8204	919	97059
TOTAL SALARIES AND BENEFITS	632045	62725	694770	52930	24173	20305	60858	73030	6800	932866
3. LIBRARY ACQUISITIONS	0	0	0	25429	0	0	0	0	0	25429
4. EQUIPMENT & FURNITURE (A) PURCHASE	14777	1814	16591	916	4486	632	1219	1467	393	25704
(B) RENTAL	1127	256	1383	376	6366	67	767	111	50	9120
(C) MAINTENANCE	1400	75	1475	272	2552	68	327	753	30	5477
5. OPERATIONAL SUPPLIES AND EXPENSES	32880	1695	34575	2761	5602	3997	6535	7803	2260	63533
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	44914	0	44914
8. TAXES	0	0	0	0	0	0	0	8249	0	8249
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	11658	0	11658
10. EXTERNALLY CONTRACTED SERVICES	409	133	542	82	1852	441	94	9678	10	12699
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	9385	0	0	0	9385
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	127	72	0	108	307
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	14	0	14
14. BUILDINGS	0	0	0	0	0	0	0	17	0	17
15. MISCELLANEOUS	11725	827	12552	316	1306	1698	3983	3217	4986	28058
16. INTERNAL COST ALLOCATIONS	-17	0	-17	0	-1998	-19	-2198	0	0	-4232
TOTAL	694346	67525	761871	83082	44339	36701	71657	160911	14637	1173198

COMPUTING COSTS:	
ACADEMIC	28063
NON-ACADEMIC	16276
TOTAL	44339

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1982

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC	CARL	GUEL	LAKE	LAUR	ALGO	NIPI	HEAR	MCMA	OCA	OISE	OTT	QUEE	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	44.0	39.3	32.9	40.7	42.6	47.8	37.5	43.5	36.0	49.6	34.4	41.7	41.8	51.2	35.4	43.1	36.3	41.3	35.4	41.2	43.6	39.2
(B) OTHER INSTRUCTION AND RESEARCH	2.6	5.7	4.7	5.5	1.2	0.0	13.8	1.0	4.8	0.0	13.8	3.3	3.6	0.3	5.3	5.2	4.9	2.3	6.8	4.2	3.2	4.2
(C) OTHER SALARIES AND WAGES	24.7	26.7	31.7	26.9	26.2	25.3	20.5	24.3	27.6	21.5	27.8	27.0	27.2	21.2	28.9	27.3	31.4	27.0	26.2	25.5	28.6	27.8
TOTAL SALARIES AND WAGES	71.3	71.7	69.3	73.1	70.0	73.1	71.9	68.8	68.4	71.0	75.9	72.0	72.6	72.6	69.6	75.7	72.6	70.6	68.4	70.9	75.4	71.2
2. EMPLOYEE BENEFITS	7.5	8.5	7.3	7.7	8.3	5.4	4.9	7.4	8.7	7.2	8.2	8.6	7.1	8.9	8.8	7.2	6.9	9.1	8.5	8.7	8.0	8.3
TOTAL SALARIES AND BENEFITS	78.8	80.3	76.6	80.8	78.3	78.5	76.8	76.2	77.2	78.3	84.1	80.6	79.8	81.5	78.4	82.9	79.5	79.7	76.9	79.6	83.5	79.5
3. LIBRARY ACQUISITIONS	1.9	2.2	2.3	2.4	1.8	3.5	2.2	2.2	3.1	0.6	0.6	2.1	2.4	1.0	2.0	2.7	2.3	2.4	3.3	2.5	2.0	2.2
4. EQUIPMENT & FURNITURE (A) PURCHASE	1.5	2.6	2.8	1.2	0.8	0.2	0.8	0.0	2.2	3.1	0.4	1.8	1.7	1.2	2.1	0.6	2.4	4.7	1.9	2.3	1.1	2.2
(B) RENTAL	0.0	0.2	0.1	0.1	0.2	0.1	0.2	0.4	1.0	0.2	0.3	1.2	0.9	1.9	0.9	0.2	0.9	0.3	1.1	1.6	0.5	0.8
(C) MAINTENANCE	0.9	0.3	1.1	0.9	0.6	0.0	0.0	0.7	0.2	0.0	0.5	0.9	0.5	0.7	0.1	0.0	0.7	0.3	0.2	0.6	0.6	0.5
5. OPERATIONAL SUPPLIES AND EXPENSES	7.9	5.1	10.0	4.3	5.8	4.9	7.7	7.6	7.7	4.7	2.1	3.8	6.1	4.1	6.3	4.3	5.0	3.9	6.1	3.1	3.1	5.4
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.8	4.5	3.9	5.4	4.3	2.9	2.0	3.3	3.9	2.7	1.4	3.0	3.5	3.8	4.7	3.0	3.4	3.0	2.7	4.2	3.5	3.8
8. TAXES	0.6	0.8	0.7	0.6	0.6	0.3	0.3	0.1	0.6	0.9	0.2	0.7	1.0	0.9	0.6	0.8	0.9	0.7	0.9	0.7	0.6	0.7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1.4	0.7	0.5	0.0	0.3	0.0	0.1	0.6	0.2	1.5	0.3	0.6	0.5	0.5	2.2	0.0	1.5	0.6	1.1	1.8	0.0	1.0
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.6	0.4	0.3	2.5	3.2	2.2	0.0	1.7	2.3	9.3	2.5	0.0	2.1	0.4	1.8	0.4	0.2	0.4	0.4	2.0	1.1
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.0	0.0	0.0	0.8	0.0	1.2	0.0	1.7	0.0	0.0	0.5	0.0	0.2	1.1	0.5	1.0	1.8	1.1	1.0	0.7	0.8
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.1	0.0	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.2	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.5	2.1	2.6	4.1	4.3	5.5	6.7	8.9	1.7	5.5	1.8	2.8	3.8	2.5	1.2	3.6	2.1	3.4	4.1	2.4	2.1	2.4
16. INTERNAL COST ALLOCATIONS	0.0	-0.4	-0.9	-0.3	-0.4	0.0	0.0	0.0	-1.2	0.0	-1.0	-0.5	-0.2	-0.4	0.0	-0.3	0.0	-1.0	-0.1	-0.2	0.0	-0.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

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PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1982

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA: / INSTITUTION	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	63.0	0.0	63.0	6.3	1.6	71.0	1.6	2.4	7.3	15.9	1.8	100.0
CARLETON	65.3	0.0	65.3	7.5	2.4	75.2	1.1	1.7	6.1	14.8	1.1	100.0
GUELPH	62.6	0.0	62.6	6.9	2.8	72.2	1.7	3.4	5.9	14.8	1.9	100.0
LAKEHEAD	63.7	0.0	63.7	6.2	1.6	71.5	1.6	2.0	7.8	15.5	1.5	100.0
LAURENTIAN	62.3	0.0	62.3	6.9	1.5	70.6	1.4	2.4	7.8	14.1	3.6	100.0
ALGOMA	53.5	0.0	53.5	14.3	0.8	68.6	0.0	?.0	16.9	9.4	3.1	100.0
NIPISSING	63.6	0.0	63.6	3.9	0.0	67.6	0.0	3.7	18.4	10.3	0.1	100.0
HEARST	60.3	0.0	60.3	7.6	0.0	67.9	0.0	0.0	21.1	9.2	1.9	100.0
MCMASTER	52.6	10.8	63.4	7.7	2.3	73.4	2.0	3.6	6.2	13.4	1.4	100.0
ONTARIO COLLEGE OF ART	63.7	0.0	63.7	5.0	0.1	68.8	0.7	2.2	15.1	13.2	0.0	100.0
OISE	71.4	0.0	71.4	6.6	1.8	79.8	0.7	0.7	6.7	11.8	0.3	100.0
OTTAWA	57.2	8.9	66.1	7.1	2.0	75.1	1.3	2.5	6.9	13.1	1.2	100.0
QUEEN'S	55.8	9.9	65.7	7.4	2.9	76.0	1.4	3.0	4.5	12.5	2.5	100.0
RYERSON	67.5	0.0	67.5	3.8	2.8	74.1	1.9	1.6	7.9	12.5	2.0	100.0
TORONTO	54.3	11.5	65.8	7.7	2.6	76.1	0.9	3.1	5.5	14.4	0.0	100.0
TRENT	61.9	0.0	61.9	7.6	0.7	70.2	1.2	4.9	7.9	12.6	3.3	100.0
WATERLOO	61.5	0.0	61.5	6.7	3.3	71.4	1.7	4.5	6.9	14.6	0.9	100.0
WESTERN	56.6	11.1	67.7	7.2	2.7	77.6	2.0	3.8	3.8	11.0	1.8	100.0
WILFRID LAURIER	61.7	0.0	61.7	8.1	1.8	71.6	0.5	5.4	8.2	12.1	2.2	100.0
WINDSOR	61.8	0.0	61.8	7.0	2.1	70.9	1.1	3.3	6.1	17.2	1.5	100.0
YORK	65.6	0.0	65.6	6.9	1.5	74.0	1.7	3.1	6.1	13.9	1.3	100.0
AVERAGE ALL INSTITUTIONS	59.2	5.8 *	64.9	7.1	2.4	74.4	1.4	3.1	6.1	13.7	1.2	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
   The average of the five universities with medical schools is 10.7%.

Table 5

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1977-78 to 1981-82

		1977-78	1978-79	1979-80	1980-81	1981-82
I	OPERATING REVENUE BY SOURCE OF REVENUE					
	Government Grants and Contracts					
	Ontario					
	Formula	77.0%	78.1%	77.9%	77.8%	76.5%
	Extra Formula	1.1	1.1	1.1	1.1	1.1
	MCU Grants	2.0	1.1	1.1	1.0	0.9
	Other	0.4	0.4	0.4	0.4	0.3
	Total Ontario Grants	80.5	80.7	80.5	80.2	78.8
	Federal	0.0	0.0	0.0	0.0	0.0
	Municipal	0.0	0.0	0.0	0.0	0.0
	Other 1/	-	-	0.0	0.0	0.0
	Fees					
	Tuition Credit	14.8	14.1	14.3	15.7	16.7
	Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	0.9	0.9	0.9	1.0	1.0
	Gifts, Donations & Non-Government Grants	0.2	0.1	0.1	0.1	0.1
	Borrowings 2/	0.0	0.0	0.0	0.0	0.0
	Sales of Services & Products	1.5	1.8	1.6	0.0	0.0
	Investment Income	1.0	1.2	1.6	1.7	2.0
	Miscellaneous	0.6	0.6	0.5	0.7	0.6
	Interfund Transfers	0.5	0.6	0.6	0.7	0.8
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND					
	Non-Capital					
	Operating	76.5%	75.4%	73.9%	72.7%	71.5%
	Ancillary Enterprises	8.4	8.3	8.7	8.9	8.4
	Sponsored Research	11.2	11.8	12.9	13.6	15.4
	Trust and Endowment	3.0	3.6	3.4	3.7	3.6
	Other (including non-credit)	0.9	0.9	1.1	1.1	1.0
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	96.3%	97.7%	98.0%	97.2%	97.3%
	Capital	3.7	2.3	2.0	2.8	2.7
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

1/ Prior to 1979-80 'Other' was reported under 'Miscellaneous' revenue.

2/ Prior to 1978-79 'Borrowings' was referred to as 'Long Term Debt'.

Table 6

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1977-78 to 1981-82

		1977-78 1/	1978-79	1979-80	1980-81	1981-82
I	OPERATING EXPENSES BY OBJECT OF EXPENSE					
	Salaries and Wages					
	Academic Ranks	39.2%	39.3%	39.3%	39.3%	39.2%
	Other Instruction and Research	4.4	4.3	4.3	4.4	4.2
	Other Salaries and Wages	28.9	28.8	28.0	27.8	27.8
	Total Salaries and Wages	72.5	72.3	71.5	71.4	71.2
	Employee Benefits	8.1	8.4	8.0	8.0	8.3
	Total Salaries and Benefits	80.6	80.7	79.6	79.4	79.5
	Library Acquisitions	2.0	2.1	2.2	2.3	2.2
	Equipment and Furniture					
	Purchase	1.9	2.0	2.0	2.1	2.2
	Rental	0.9	0.8	0.7	0.7	0.8
	Maintenance 2/	-	-	-	0.4	0.5
	Operational Supplies and Expenses	5.9	5.8	5.9	5.5	5.4
	Utilities	4.0	3.9	3.5	3.7	3.8
	Taxes	1.0	0.9	0.8	0.7	0.7
	Renovations, Alterations and Major Repairs	1.1	0.9	0.9	0.9	1.0
	Externally Contracted Services	1.4	1.4	1.3	1.1	1.1
	Scholarships, Bursaries, etc.	0.7	0.7	0.7	0.8	0.8
	Principal and Interest Repayments	0.0	0.0	0.1	0.0	0.0
	Miscellaneous	2.4	2.4	2.5	2.4	2.4
	Internal Cost Allocations	-1.9	-1.6	-0.2	-0.3	-0.4
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA					
	Instruction and Research	64.4%	64.7%	64.5%	64.7%	64.9%
	Library	7.0	7.0	7.0	7.3	7.1
	Academic Computing	2.6	2.6	2.5	2.2	2.4
	Total Instruction, Library Ac. Comp.	74.1	74.2	74.1	74.2	74.4
	Non-Academic Computing	1.3	1.5	1.5	1.4	1.4
	Student Services	3.3	3.2	3.2	3.0	3.1
	Administration	5.7	5.8	6.0	6.0	6.1
	Physical Plant	13.4	13.0	13.0	13.1	13.7
	Other	2.3	2.2	2.2	2.2	1.2
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND					
	Non-Capital					
	Operating	77.1%	76.2%	74.8%	74.0%	73.3%
	Ancillary Enterprises	8.5	8.4	8.9	9.0	8.6
	Sponsored Research	11.2	12.1	12.6	13.3	14.4
	Trust and Endowment	2.3	2.4	2.6	2.7	2.7
	Other (including non-credit)	0.9	0.9	1.1	1.1	1.1
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	95.7%	97.2%	97.9%	96.5%	97.5%
	Capital	4.3	2.8	2.1	3.5	2.5
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

1/ 1977-78 is the first year that Ontario College of Art has been included.

2/ Equipment and Furniture Maintenance is included for the first time in 1980-81.

BROCK

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	20073	42	2072	22187
TOTAL EXPENSE (FROM TABLE 3)	20461	31	2083	22575
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-388	11	-11	-388
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	16	0	-54	-38
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	8	0	0	8
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-396	11	43	-342

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

TABLE 2

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	14915	0	0	14915	0	0	0	14915
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	295	0	0	295	0	0	0	295
(IV) OTHER	0	0	0	0	140	0	474	614
TOTAL ONTARIO GRANTS	15210	0	0	15210	140	0	474	15824
(B) FEDERAL	0	0	0	0	971	0	0	971
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	4142	0	0	4142	0	0	0	4142
(B) TUITION NON-CREDIT	0	42	0	42	0	0	0	42
(C) MISCELLANEOUS	200	0	793	993	0	0	0	993
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	98	99	0	197
5. SALES OF SERVICE AND PRODUCTS	0	0	1279	1279	0	0	0	1279
6. INVESTMENT INCOME	273	0	0	273	0	119	332	724
7. MISCELLANEOUS	248	0	0	248	0	0	255	503
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	20073	42	2072	22187	1209	218	1061	24675

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	9002	0	0	9002	0	0	0	9002
(B) OTHER INSTRUCTION AND RESEARCH	542	26	0	568	371	32	0	971
(C) OTHER SALARIES AND WAGES	5053	0	537	5590	0	0	0	5590
TOTAL SALARIES AND WAGES	14597	26	537	15160	371	32	0	15563
2. EMPLOYEE BENEFITS	1530	0	53	1583	24	0	0	1607
TOTAL SALARIES AND BENEFITS	16127	26	590	16743	395	32	0	17170
3. LIBRARY ACQUISITIONS	392	0	0	392	0	0	0	392
4. EQUIPMENT & FURNITURE (A) PURCHASE	315	0	61	376	190	0	462	1028
(B) RENTAL	7	0	0	7	0	0	0	7
(C) MAINTENANCE	189	0	0	189	0	0	0	189
5. OPERATIONAL SUPPLIES AND EXPENSES	1614	5	263	1882	383	16	0	2281
6. COST OF GOODS SOLD	0	0	852	852	0	0	0	852
7. UTILITIES	989	0	146	1135	0	0	0	1135
8. TAXES	115	0	0	115	0	0	0	115
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	295	0	0	295	0	0	0	295
10. EXTERNALLY CONTRACTED SERVICES	105	0	0	105	0	0	0	105
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	177	0	177
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	0	0	136
13. LAND AND SITE SERVICES	0	0	0	0	0	0	25	25
14. BUILDINGS	0	0	0	0	0	0	998	998
15. MISCELLANEOUS	313	0	35	348	0	69	0	417
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	20461	31	2083	22575	968	294	1485	25322

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	9002	0	9002	0	0	0	0	0	0	9002
(B) OTHER INSTRUCTION AND RESEARCH	542	0	542	0	0	0	0	0	0	542
(C) OTHER SALARIES AND WAGES	1374	0	1374	728	330	233	996	1276	116	5053
TOTAL SALARIES AND WAGES	10918	0	10918	728	330	233	996	1276	116	14597
2. EMPLOYEE BENEFITS	1072	0	1072	86	38	23	124	175	12	1530
TOTAL SALARIES AND BENEFITS	11990	0	11990	814	368	256	1120	1451	128	16127
3. LIBRARY ACQUISITIONS	0	0	0	392	0	0	0	0	0	392
4. EQUIPMENT & FURNITURE (A) PURCHASE	148	0	148	9	96	0	16	46	0	315
(B) RENTAL	0	0	0	7	0	0	0	0	0	7
(C) MAINTENANCE	14	0	14	0	138	0	9	28	0	189
5. OPERATIONAL SUPPLIES AND EXPENSES	621	0	621	74	53	224	268	190	184	1614
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	989	0	989
8. TAXES	0	0	0	0	0	0	0	115	0	115
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	295	0	295
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	105	0	105
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	127	0	127	2	6	20	72	26	60	313
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	12900	0	12900	1298	661	500	1485	3245	372	20461

COMPUTING COSTS:	
ACADEMIC	331
NON-ACADEMIC	330
TOTAL	661

CARLETON

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	58812	170	8378	67360
TOTAL EXPENSE (FROM TABLE 3)	58428	127	8143	66698
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	384	43	235	662
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	384	43	235	662

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	45984	0	0	45984	0	0	0	45984
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	427	0	0	427	0	0	459	886
(IV) OTHER	0	0	0	0	181	0	0	181
TOTAL ONTARIO GRANTS	46411	0	0	46411	181	0	459	47051
(B) FEDERAL	0	0	0	0	5964	0	0	5964
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	10942	0	0	10942	0	0	0	10942
(B) TUITION NON-CREDIT	0	147	0	147	0	0	0	147
(C) MISCELLANEOUS	1187	0	2795	3982	0	0	0	3982
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	60	0	0	60	1156	397	55	1668
5. SALES OF SERVICE AND PRODUCTS	0	0	5583	5583	0	0	0	5583
6. INVESTMENT INCOME	0	0	0	0	0	1689	0	1689
7. MISCELLANEOUS	375	23	0	398	0	80	0	478
8. INTERFUND TRANSFERS	-163	0	0	-163	305	-142	0	0
TOTAL REVENUE	58812	170	8378	67360	7606	2024	514	77504

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	22982	0	0	22982	274	0	0	23256
(B) OTHER INSTRUCTION AND RESEARCH	3327	126	0	3453	2108	0	0	5561
(C) OTHER SALARIES AND WAGES	15610	0	1282	16892	1151	0	0	18043
TOTAL SALARIES AND WAGES	41919	126	1282	43327	3533	0	0	46860
2. EMPLOYEE BENEFITS	4970	1	137	5108	147	0	0	5255
TOTAL SALARIES AND BENEFITS	46889	127	1419	48435	3680	0	0	52115
3. LIBRARY ACQUISITIONS	1282	0	0	1282	0	0	55	1337
4. EQUIPMENT & FURNITURE (A) PURCHASE	1492	0	91	1583	1045	0	0	2628
(B) RENTAL	92	0	0	92	0	0	0	92
(C) MAINTENANCE	176	0	0	176	0	0	0	176
5. OPERATIONAL SUPPLIES AND EXPENSES	2993	0	571	3564	1956	0	0	5520
6. COST OF GOODS SOLD	0	0	1710	1710	0	0	0	1710
7. UTILITIES	2613	0	535	3148	3	0	0	3151
8. TAXES	458	0	7	465	0	0	0	465
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	424	0	275	699	0	0	413	1112
10. EXTERNALLY CONTRACTED SERVICES	955	0	2828	3783	0	0	0	3783
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1001	0	1001
12. PRINCIPAL AND INTEREST REPAYMENTS	45	0	518	563	0	0	0	563
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1247	0	61	1308	812	165	0	2285
16. INTERNAL COST ALLOCATIONS	-238	0	128	-110	110	0	0	0
TOTAL	58428	127	8143	66698	7606	1166	468	75938

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	22982	0	22982	0	0	0	0	0	0	22982
(B) OTHER INSTRUCTION AND RESEARCH	3327	0	3327	0	0	0	0	0	0	3327
(C) OTHER SALARIES AND WAGES	5289	0	5289	2565	1047	627	2881	2887	314	15610
TOTAL SALARIES AND WAGES	31598	0	31598	2565	1047	627	2881	2887	314	41919
2. EMPLOYEE BENEFITS	3589	0	3589	326	129	114	323	451	38	4970
TOTAL SALARIES AND BENEFITS	35187	0	35187	2891	1176	741	3204	3338	352	46889
3. LIBRARY ACQUISITIONS	0	0	0	1282	0	0	0	0	0	1282
4. EQUIPMENT & FURNITURE (A) PURCHASE	794	0	794	33	559	6	12	87	1	1492
(B) RENTAL	0	0	0	0	68	0	7	8	9	92
(C) MAINTENANCE	18	0	18	31	112	0	7	8	0	176
5. OPERATIONAL SUPPLIES AND EXPENSES	1539	0	1539	106	108	248	254	643	95	2993
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2613	0	2613
8. TAXES	0	0	0	0	0	0	0	458	0	458
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	424	0	424
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	955	0	955
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	45	0	0	0	45
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	638	0	638	14	29	7	269	104	186	1247
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-12	-57	-169	0	0	-238
TOTAL	38176	0	38176	4357	2040	990	3584	8638	643	58428

COMPUTING COSTS:	
ACADEMIC	1426
NON-ACADEMIC	614
TOTAL	2040

GUELPH

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	71570	4990	11803	88363
TOTAL EXPENSE (FROM TABLE 3)	71951	5467	12262	89680
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-381	-477	-459	-1317
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	2585	0	0	2585
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	3519	0	0	3519
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	553	-477	-459	-383

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	55640	0	0	55640	0	0	0	55640
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	476	0	0	476	0	0	565	1041
(IV) OTHER	0	4096	0	4096	18405	0	0	22501
TOTAL ONTARIO GRANTS	56116	4096	0	60212	18405	0	565	79182
(B) FEDERAL	0	0	0	0	10433	0	0	10433
(C) MUNICIPAL	74	0	0	74	7	0	0	81
(D) OTHER	0	0	0	0	309	0	0	309
2. FEES (A) TUITION CREDIT	10601	0	0	10601	0	0	0	10601
(B) TUITION NON-CREDIT	0	894	0	894	0	0	0	894
(C) MISCELLANEOUS	510	0	4745	5255	0	0	0	5255
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	3554	2292	224	6070
5. SALES OF SERVICE AND PRODUCTS	0	0	7058	7058	0	0	0	7058
6. INVESTMENT INCOME	3353	0	0	3353	0	1270	0	4623
7. MISCELLANEOUS	791	0	0	791	0	6	0	797
8. INTERFUND TRANSFERS	125	0	0	125	96	-221	0	0
TOTAL REVENUE	71570	4990	11803	88363	32804	3347	789	125303

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	23665	1584	0	25249	3536	0	0	28785
(B) OTHER INSTRUCTION AND RESEARCH	3357	192	0	3549	3461	102	0	7112
(C) OTHER SALARIES AND WAGES	22844	1698	3555	28097	10846	434	0	39377
TOTAL SALARIES AND WAGES	49866	3474	3555	56895	17843	536	0	75274
2. EMPLOYEE BENEFITS	5261	384	303	5948	1531	34	0	7513
TOTAL SALARIES AND BENEFITS	55127	3858	3858	62843	19374	570	0	82787
3. LIBRARY ACQUISITIONS	1644	0	0	1644	163	46	0	1853
4. EQUIPMENT & FURNITURE (A) PURCHASE	2024	143	292	2459	2394	108	118	5079
(B) RENTAL	93	0	11	104	139	2	0	245
(C) MAINTENANCE	794	76	19	889	409	6	0	1304
5. OPERATIONAL SUPPLIES AND EXPENSES	7164	994	1213	9371	5608	835	0	15814
6. COST OF GOODS SOLD	0	0	2467	2467	0	0	0	2467
7. UTILITIES	2782	202	1582	4566	727	0	0	5293
8. TAXES	476	0	57	533	0	0	0	533
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	358	0	1044	1402	62	0	0	1464
10. EXTERNALLY CONTRACTED SERVICES	260	11	3	274	6	6	0	286
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	38	792	0	830
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1635	1635	0	0	0	1635
13. LAND AND SITE SERVICES	0	0	1	1	0	0	173	174
14. BUILDINGS	0	0	0	0	0	0	892	892
15. MISCELLANEOUS	1846	115	53	2014	1233	209	0	3456
16. INTERNAL COST ALLOCATIONS	-617	68	27	-522	522	0	0	0
TOTAL	71951	5467	12262	89680	30675	2574	1183	124112

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	23665	0	23665	0	0	0	0	0	0	23665
(B) OTHER INSTRUCTION AND RESEARCH	3357	0	3357	0	0	0	0	0	0	3357
(C) OTHER SALARIES AND WAGES	7805	0	7805	2588	1880	1859	2845	5226	641	22844
TOTAL SALARIES AND WAGES	34827	0	34827	2588	1880	1859	2845	5226	641	49866
2. EMPLOYEE BENEFITS	3683	0	3683	265	197	168	316	562	70	5261
TOTAL SALARIES AND BENEFITS	38510	0	38510	2853	2077	2027	3161	5788	711	55127
3. LIBRARY ACQUISITIONS	0	0	0	1644	0	0	0	0	0	1644
4. EQUIPMENT & FURNITURE (A) PURCHASE	1498	0	1498	122	37	34	154	169	10	2024
(B) RENTAL	74	0	74	0	1	0	5	12	1	93
(C) MAINTENANCE	98	0	98	0	577	1	16	101	1	794
5. OPERATIONAL SUPPLIES AND EXPENSES	4151	0	4151	290	1084	253	471	723	192	7164
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2782	0	2782
8. TAXES	0	0	0	0	0	0	0	476	0	476
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	358	0	358
10. EXTERNALLY CONTRACTED SERVICES	67	0	67	0	2	7	30	154	0	260
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	627	0	627	31	61	160	388	98	481	1846
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-617	0	0	0	0	-617
TOTAL	45025	0	45025	4940	3222	2482	4225	10661	1396	71951

COMPUTING COSTS:

ACADEMIC	1983
NON-ACADEMIC	1239
TOTAL	3222

LAKEHEAD

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	20314	0	2683	22997
TOTAL EXPENSE (FROM TABLE 3)	20870	0	2643	23513
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-556	0	40	-516
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	195	0	94	289
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	1173	0	54	1227
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	422	0	0	422

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	13453	0	0	13453	0	0	0	13453
(II) EXTRA FORMULA	1818	0	0	1818	0	0	0	1818
(III) MCU GRANTS	380	0	0	380	0	0	10	390
(IV) OTHER	65	0	0	65	901	0	0	966
TOTAL ONTARIO GRANTS	15716	0	0	15716	901	0	10	16627
(B) FEDERAL	0	0	0	0	879	0	0	879
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3800	0	0	3800	0	0	0	3800
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	211	0	1620	1831	0	0	0	1831
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	211	129	63	403
5. SALES OF SERVICE AND PRODUCTS	0	0	1074	1074	0	0	0	1074
6. INVESTMENT INCOME	583	0	0	583	0	209	199	991
7. MISCELLANEOUS	19	0	13	32	0	0	17	49
8. INTERFUND TRANSFERS	-15	0	-24	-39	15	28	-4	0
TOTAL REVENUE	20314	0	2683	22997	2006	366	285	25654

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8492	0	0	8492	100	0	0	8592
(B) OTHER INSTRUCTION AND RESEARCH	1145	0	0	1145	0	0	0	1145
(C) OTHER SALARIES AND WAGES	5624	0	423	6047	826	0	8	6881
TOTAL SALARIES AND WAGES	15261	0	423	15684	926	0	8	16618
2. EMPLOYEE BENEFITS	1599	0	38	1637	49	0	0	1686
TOTAL SALARIES AND BENEFITS	16860	0	461	17321	975	0	8	18304
3. LIBRARY ACQUISITIONS	509	0	0	509	7	0	0	516
4. EQUIPMENT & FURNITURE (A) PURCHASE	252	0	7	259	257	0	113	629
(B) RENTAL	24	0	0	24	1	0	0	25
(C) MAINTENANCE	184	0	32	216	0	0	0	216
5. OPERATIONAL SUPPLIES AND EXPENSES	904	0	284	1188	190	0	24	1402
6. COST OF GOODS SOLD	0	0	695	695	0	0	0	695
7. UTILITIES	1130	0	201	1331	1	0	0	1332
8. TAXES	134	0	0	134	0	0	0	134
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	69	0	771	840	0	0	0	840
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	182	0	182
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	188	188	0	0	0	188
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	103	103
15. MISCELLANEOUS	864	0	15	879	261	0	0	1140
16. INTERNAL COST ALLOCATIONS	-60	0	-11	-71	71	0	0	0
TOTAL	20870	0	2643	23513	1763	182	248	25706

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8492	0	8492	0	0	0	0	0	0	8492
(B) OTHER INSTRUCTION AND RESEARCH	1145	0	1145	0	0	0	0	0	0	1145
(C) OTHER SALARIES AND WAGES	1484	0	1484	654	431	299	1226	1450	80	5624
TOTAL SALARIES AND WAGES	11121	0	11121	654	431	299	1226	1450	80	15261
2. EMPLOYEE BENEFITS	1061	0	1061	66	39	26	173	166	68	1599
TOTAL SALARIES AND BENEFITS	12182	0	12182	720	470	325	1399	1616	148	16860
3. LIBRARY ACQUISITIONS	0	0	0	509	0	0	0	0	0	509
4. EQUIPMENT & FURNITURE (A) PURCHASE	177	0	177	8	35	1	12	21	-2	252
(B) RENTAL	16	0	16	0	8	0	0	0	0	24
(C) MAINTENANCE	9	0	9	5	146	1	20	2	1	184
5. OPERATIONAL SUPPLIES AND EXPENSES	456	0	456	8	14	64	119	231	12	904
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1130	0	1130
8. TAXES	0	0	0	0	0	0	0	134	0	134
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	32	0	0	0	37	0	69
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	467	0	467	15	4	22	133	63	160	864
16. INTERNAL COST ALLOCATIONS	-17	0	-17	0	0	11	-54	0	0	-60
TOTAL	13290	0	13290	1297	677	424	1629	3234	319	20870

COMPUTING COSTS:	
ACADEMIC	335
NON-ACADEMIC	342
TOTAL	677

LAURENTIAN

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	19376	59	2435	21870
TOTAL EXPENSE (FROM TABLE 3)	19942	52	2355	22349
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-566	7	80	-479
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	168	0	45	213
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	272	0	12	284
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-462	7	47	-408

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	11895	0	0	11895	0	0	0	11895
(II) EXTRA FORMULA	2817	0	0	2817	0	0	0	2817
(III) MCU GRANTS	623	0	0	623	0	0	243	866
(IV) OTHER	0	0	0	0	348	45	10	403
TOTAL ONTARIO GRANTS	15335	0	0	15335	348	45	253	15981
(B) FEDERAL	0	0	0	0	785	0	0	785
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3194	0	0	3194	0	0	0	3194
(B) TUITION NON-CREDIT	0	59	0	59	0	0	0	59
(C) MISCELLANEOUS	242	0	889	1131	0	0	0	1131
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	122	155	0	277
5. SALES OF SERVICE AND PRODUCTS	0	0	1557	1557	0	0	0	1557
6. INVESTMENT INCOME	20	0	0	20	0	124	234	378
7. MISCELLANEOUS	188	0	0	188	0	0	0	188
8. INTERFUND TRANSFERS	397	0	-11	386	0	-127	-259	0
TOTAL REVENUE	19376	59	2435	21870	1255	197	228	23550

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8491	13	0	8504	85	0	0	8589
(B) OTHER INSTRUCTION AND RESEARCH	248	0	0	248	367	0	0	615
(C) OTHER SALARIES AND WAGES	5218	1	456	5675	169	16	0	5860
TOTAL SALARIES AND WAGES	13957	14	456	14427	621	16	0	15064
2. EMPLOYEE BENEFITS	1661	1	40	1702	24	0	0	1726
TOTAL SALARIES AND BENEFITS	15618	15	496	16129	645	16	0	16790
3. LIBRARY ACQUISITIONS	366	0	0	366	0	26	0	392
4. EQUIPMENT & FURNITURE (A) PURCHASE	165	0	29	194	55	0	0	249
(B) RENTAL	38	0	66	104	0	0	0	104
(C) MAINTENANCE	123	0	0	123	0	0	0	123
5. OPERATIONAL SUPPLIES AND EXPENSES	1148	11	100	1259	200	95	0	1554
6. COST OF GOODS SOLD	0	0	802	802	0	0	0	802
7. UTILITIES	860	0	130	990	0	0	0	990
8. TAXES	115	0	0	115	0	0	0	115
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	65	0	12	77	0	0	0	77
10. EXTERNALLY CONTRACTED SERVICES	504	0	228	732	0	0	0	732
11. SCHOLARSHIPS, BURSARIES, ETC.	169	0	0	169	0	0	0	169
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	0	0	0	0	107	107
14. BUILDINGS	0	0	0	0	0	0	106	106
15. MISCELLANEOUS	849	26	31	906	107	30	0	1043
16. INTERNAL COST ALLOCATIONS	-78	0	56	-22	22	0	0	0
TOTAL	19942	52	2355	22349	1029	167	213	23758

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8491	0	8491	0	0	0	0	0	0	8491
(B) OTHER INSTRUCTION AND RESEARCH	248	0	248	0	0	0	0	0	0	248
(C) OTHER SALARIES AND WAGES	1435	0	1435	828	328	148	1252	887	340	5218
TOTAL SALARIES AND WAGES	10174	0	10174	828	328	148	1252	887	340	13957
2. EMPLOYEE BENEFITS	1190	0	1190	105	31	11	152	134	38	1661
TOTAL SALARIES AND BENEFITS	11364	0	11364	933	359	159	1404	1021	378	15618
3. LIBRARY ACQUISITIONS	0	0	0	366	0	0	0	0	0	366
4. EQUIPMENT & FURNITURE (A) PURCHASE	106	0	106	4	23	2	4	19	7	165
(B) RENTAL	0	0	0	0	38	0	0	0	0	38
(C) MAINTENANCE	0	0	0	0	68	0	0	55	0	123
5. OPERATIONAL SUPPLIES AND EXPENSES	549	0	549	20	87	47	139	139	167	1148
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	860	0	860
8. TAXES	0	0	0	0	0	0	0	115	0	115
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	65	0	65
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	504	0	504
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	169	0	0	0	169
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	395	0	395	54	4	100	94	31	171	849
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-78	0	0	-78
TOTAL	12414	0	12414	1377	579	477	1563	2809	723	19942

COMPUTING COSTS:	
ACADEMIC	290
NON-ACADEMIC	289
TOTAL	579

ALGOMA

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	1942	0	102	2044
TOTAL EXPENSE (FROM TABLE 3)	1939	0	111	2050
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	3	0	-9	-6
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	3	0	-9	-6

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	1194	0	0	1194	0	0	0	1194
(II) EXTRA FORMULA	170	0	0	170	0	0	0	170
(III) MCU GRANTS	8	0	0	8	0	0	0	8
(IV) OTHER	100	0	0	100	0	0	0	100
TOTAL ONTARIO GRANTS	1472	0	0	1472	0	0	0	1472
(B) FEDERAL	0	0	0	0	0	0	0	0
(C) MUNICIPAL	40	0	0	40	0	0	0	40
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	314	0	0	314	0	0	0	314
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	53	0	0	53	0	6	0	59
5. SALES OF SERVICE AND PRODUCTS	0	0	102	102	0	0	0	102
6. INVESTMENT INCOME	61	0	0	61	0	7	0	68
7. MISCELLANEOUS	2	0	0	2	0	0	0	2
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	1942	0	102	2044	0	13	0	2057

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	927	0	0	927	0	0	0	927
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	491	0	31	522	0	0	0	522
TOTAL SALARIES AND WAGES	1418	0	31	1449	0	0	0	1449
2. EMPLOYEE BENEFITS	104	0	3	107	0	0	0	107
TOTAL SALARIES AND BENEFITS	1522	0	34	1556	0	0	0	1556
3. LIBRARY ACQUISITIONS	67	0	0	67	0	0	0	67
4. EQUIPMENT & FURNITURE (A) PURCHASE	4	0	0	4	0	0	0	4
(B) RENTAL	1	0	0	1	0	0	0	1
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	95	0	2	97	0	0	0	97
6. COST OF GOODS SOLD	0	0	75	75	0	0	0	75
7. UTILITIES	56	0	0	56	0	0	0	56
8. TAXES	6	0	0	6	0	0	0	6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	63	0	0	63	0	0	0	63
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	9	0	9
12. PRINCIPAL AND INTEREST REPAYMENTS	18	0	0	18	0	0	0	18
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	107	0	0	107	0	0	0	107
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1939	0	111	2050	0	9	0	2059

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	927	0	927	0	0	0	0	0	0	927
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	173	0	26	207	49	36	491
TOTAL SALARIES AND WAGES	927	0	927	173	0	26	207	49	36	1418
2. EMPLOYEE BENEFITS	64	0	64	15	0	2	15	4	4	104
TOTAL SALARIES AND BENEFITS	991	0	991	188	0	28	222	53	40	1522
3. LIBRARY ACQUISITIONS	0	0	0	67	0	0	0	0	0	67
4. EQUIPMENT & FURNITURE (A) PURCHASE	1	0	1	3	0	0	0	0	0	4
(B) RENTAL	0	0	0	1	0	0	0	0	0	1
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	22	0	22	18	15	0	36	0	4	95
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	56	0	56
8. TAXES	0	0	0	0	0	0	0	6	0	6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	7	0	7	0	0	0	0	56	0	63
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	18	0	0	18
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	17	0	17	1	0	11	51	11	16	107
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1038	0	1038	278	15	39	327	182	60	1939

COMPUTING COSTS:	
ACADEMIC	15
NON-ACADEMIC	0
TOTAL	15

NIPISSING

TOTAL ACTUAL REVENUE AND EXPE SE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE EFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR END.D APRIL 30, 1982
(IN THOUSANDS O' DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	3231	0	0	3231
TOTAL EXPENSE (FROM TABLE 3)	3346	0	0	3346
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-115	0	0	-115
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-115	0	0	-115

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	1986	0	0	1986	0	0	0	1986
(II) EXTRA FORMULA	257	0	0	257	0	0	0	257
(III) MCU GRANTS	0	0	0	0	0	0	0	0
(IV) OTHER	32	0	0	32	0	0	0	32
TOTAL ONTARIO GRANTS	2275	0	0	2275	0	0	0	2275
(B) FEDERAL	0	0	0	0	0	0	0	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	707	0	0	707	0	0	0	707
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	235	0	0	235	0	0	0	235
7. MISCELLANEOUS	14	0	0	14	42	0	0	56
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	3231	0	0	3231	42	0	0	3273

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1255	0	0	1255	0	0	0	1255
(B) OTHER INSTRUCTION AND RESEARCH	463	0	0	463	15	0	0	478
(C) OTHER SALARIES AND WAGES	687	0	0	687	0	0	0	687
TOTAL SALARIES AND WAGES	2405	0	0	2405	15	0	0	2420
2. EMPLOYEE BENEFITS	164	0	0	164	0	0	0	164
TOTAL SALARIES AND BENEFITS	2569	0	0	2569	15	0	0	2584
3. LIBRARY ACQUISITIONS	72	0	0	72	0	0	0	72
4. EQUIPMENT & FURNITURE (A) PURCHASE	26	0	0	26	0	0	0	26
(B) RENTAL	7	0	0	7	0	0	0	7
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	256	0	0	256	27	0	0	283
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	66	0	0	66	0	0	0	66
8. TAXES	9	0	0	9	0	0	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	5	0	0	5	0	0	0	5
10. EXTERNALLY CONTRACTED SERVICES	74	0	0	74	0	0	0	74
11. SCHOLARSHIPS, BURSARIES, ETC.	39	0	0	39	0	0	0	39
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	223	0	0	223	0	0	0	223
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	3346	0	0	3346	42	0	0	3388

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1255	0	1255	0	0	0	0	0	0	1255
(B) OTHER INSTRUCTION AND RESEARCH	463	0	463	0	0	0	0	0	0	463
(C) OTHER SALARIES AND WAGES	0	0	0	47	0	41	439	160	0	687
TOTAL SALARIES AND WAGES	1718	0	1718	47	0	41	439	160	0	2405
2. EMPLOYEE BENEFITS	96	0	96	5	0	4	43	16	0	164
TOTAL SALARIES AND BENEFITS	1814	0	1814	52	0	45	482	176	0	2569
3. LIBRARY ACQUISITIONS	0	0	0	72	0	0	0	0	0	72
4. EQUIPMENT & FURNITURE (A) PURCHASE	18	0	18	0	0	2	6	0	0	26
(B) RENTAL	7	0	7	0	0	0	0	0	0	7
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	111	0	111	8	0	18	103	13	3	256
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	66	0	66
8. TAXES	0	0	0	0	0	0	0	9	0	9
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	5	0	5
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	74	0	74
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	39	0	0	0	39
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	179	0	179	0	0	20	24	0	0	223
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2129	0	2129	132	0	124	615	343	3	3346

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

HEARST

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	638	0	30	668
TOTAL EXPENSE (FROM TABLE 3)	688	0	24	712
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-50	0	6	-44
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-50	0	6	-44

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	316	0	0	316	0	0	0	316
(II) EXTRA FORMULA	166	0	0	166	0	0	0	166
(III) MCU GRANTS	50	0	0	50	0	0	0	50
(IV) OTHER	0	0	0	0	7	0	0	7
TOTAL ONTARIO GRANTS	532	0	0	532	7	0	0	539
(B) FEDERAL	0	0	0	0	0	0	0	0
(C) MUNICIPAL	6	0	0	6	0	0	0	6
(D) OTHER	7	0	0	7	12	0	0	19
2. FEES (A) TUITION CREDIT	71	0	0	71	0	0	0	71
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	7	0	0	7	0	0	0	7
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS	0	0	30	30	0	0	0	30
6. INVESTMENT INCOME	0	0	0	0	0	0	0	0
7. MISCELLANEOUS	15	0	0	15	0	0	0	15
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	638	0	30	668	19	0	0	687

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	299	0	0	299	15	0	0	314
(B) OTHER INSTRUCTION AND RESEARCH	7	0	0	7	0	0	0	7
(C) OTHER SALARIES AND WAGES	167	0	5	172	0	0	0	172
TOTAL SALARIES AND WAGES	473	0	5	478	15	0	0	493
2. EMPLOYEE BENEFITS	51	0	0	51	0	0	0	51
TOTAL SALARIES AND BENEFITS	524	0	5	529	15	0	0	544
3. LIBRARY ACQUISITIONS	15	0	0	15	0	0	0	15
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	0	0	0	0	0
(B) RENTAL	3	0	0	3	0	0	0	3
(C) MAINTENANCE	5	0	0	5	0	0	0	5
5. OPERATIONAL SUPPLIES AND EXPENSES	52	0	0	52	4	0	0	56
6. COST OF GOODS SOLD	0	0	11	11	0	0	0	11
7. UTILITIES	23	0	0	23	0	0	0	23
8. TAXES	1	0	0	1	0	0	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	4	0	0	4	0	0	0	4
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	8	8	0	0	0	8
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	61	0	0	61	0	0	0	61
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	688	0	24	712	19	0	0	731

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	299	0	299	0	0	0	0	0	0	299
(B) OTHER INSTRUCTION AND RESEARCH	7	0	7	0	0	0	0	0	0	7
(C) OTHER SALARIES AND WAGES	28	0	28	31	0	0	83	18	7	167
TOTAL SALARIES AND WAGES	334	0	334	31	0	0	83	18	7	473
2. EMPLOYEE BENEFITS	34	0	34	4	0	0	11	2	0	51
TOTAL SALARIES AND BENEFITS	368	0	368	35	0	0	94	20	7	524
3. LIBRARY ACQUISITIONS	0	0	0	15	0	0	0	0	0	15
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	0	0	0	0	0	0	0
(B) RENTAL	2	0	2	0	0	0	1	0	0	3
(C) MAINTENANCE	5	0	5	0	0	0	0	0	0	5
5. OPERATIONAL SUPPLIES AND EXPENSES	18	0	18	2	0	0	24	2	6	52
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	23	0	23
8. TAXES	0	0	0	0	0	0	0	1	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	4	0	4
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	22	0	22	0	0	0	26	13	0	61
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	415	0	415	52	0	0	145	63	13	688

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

McMASTER

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: MCMASTER

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	79931	527	12090	92548
TOTAL EXPENSE (FROM TABLE 3)	80703	560	11877	93140
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-772	-33	213	-592
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1190	0	0	1190
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	1534	0	0	1534
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-428	-33	213	-248

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	61084	0	0	61084	0	0	0	61084
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	690	22	0	712	0	0	718	1430
(IV) OTHER	0	0	0	0	2948	0	855	3803
TOTAL ONTARIO GRANTS	61774	22	0	61796	2948	0	1573	66317
(B) FEDERAL	0	0	0	0	17084	0	0	17084
(C) MUNICIPAL	0	0	0	0	60	0	0	60
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11779	0	0	11779	0	0	0	11779
(B) TUITION NON-CREDIT	0	505	0	505	0	0	0	505
(C) MISCELLANEOUS	489	0	4410	4899	0	0	0	4899
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	136	0	0	136	11799	403	0	12338
5. SALES OF SERVICE AND PRODUCTS	0	0	7627	7627	0	0	0	7627
6. INVESTMENT INCOME	3043	0	0	3043	0	5032	471	8546
7. MISCELLANEOUS	1093	0	104	1197	0	6788	328	8313
8. INTERFUND TRANSFERS	1617	0	-51	1566	0	-1617	51	0
TOTAL REVENUE	79931	527	12090	92548	31891	10606	2423	137468

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	29033	0	0	29033	2098	0	0	31131
(B) OTHER INSTRUCTION AND RESEARCH	3894	197	0	4091	3435	0	0	7526
(C) OTHER SALARIES AND WAGES	22307	167	3175	25649	7351	2742	0	35742
TOTAL SALARIES AND WAGES	55234	364	3175	58773	12884	2742	0	74399
2. EMPLOYEE BENEFITS	7029	21	347	7397	737	157	0	8291
TOTAL SALARIES AND BENEFITS	62263	385	3522	66170	13621	2899	0	82690
3. LIBRARY ACQUISITIONS	2471	0	0	2471	0	0	0	2471
4. EQUIPMENT & FURNITURE (A) PURCHASE	1767	1	104	1872	8419	1792	45	12128
(B) RENTAL	803	0	124	927	0	0	0	927
(C) MAINTENANCE	167	0	29	196	0	0	0	196
5. OPERATIONAL SUPPLIES AND EXPENSES	6249	167	1804	8220	6264	1540	0	16024
6. COST OF GOODS SOLD	0	0	4467	4467	0	0	0	4467
7. UTILITIES	3179	0	663	3842	0	0	0	3842
8. TAXES	500	0	70	570	0	0	0	570
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	181	0	456	637	0	0	0	637
10. EXTERNALLY CONTRACTED SERVICES	1409	0	0	1409	0	0	0	1409
11. SCHOLARSHIPS, BURSARIES, ETC.	1344	0	0	1344	0	1200	0	2544
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1744	1744
15. MISCELLANEOUS	1342	7	41	1390	2615	557	0	4562
16. INTERNAL COST ALLOCATIONS	-972	0	0	-972	972	0	0	0
TOTAL	80703	560	11877	93140	31891	7988	1789	134808

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: MCMASTER

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	24266	4767	29033	0	0	0	0	0	0	29033
(B) OTHER INSTRUCTION AND RESEARCH	3484	410	3894	0	0	0	0	0	0	3894
(C) OTHER SALARIES AND WAGES	5447	1499	6946	3028	2328	1066	3935	4351	653	22307
TOTAL SALARIES AND WAGES	33197	6676	39873	3028	2328	1066	3935	4351	653	55234
2. EMPLOYEE BENEFITS	4040	1306	5346	387	285	124	529	453	-95	7029
TOTAL SALARIES AND BENEFITS	37237	7982	45219	3415	2613	1190	4464	4804	558	62263
3. LIBRARY ACQUISITIONS	0	0	0	2471	0	0	0	0	0	2471
4. EQUIPMENT & FURNITURE (A) PURCHASE	1378	50	1428	5	153	1	87	82	11	1767
(B) RENTAL	0	33	33	0	768	0	0	0	2	803
(C) MAINTENANCE	53	22	75	0	68	0	11	2	11	167
5. OPERATIONAL SUPPLIES AND EXPENSES	3229	416	3645	280	815	353	370	534	252	6249
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3179	0	3179
8. TAXES	0	0	0	0	0	0	0	500	0	500
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	181	0	181
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1409	0	1409
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1344	0	0	0	1344
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	558	234	792	15	45	32	84	89	285	1342
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-972	0	0	0	0	-972
TOTAL	42455	8737	51192	6186	3490	2920	5016	10780	1119	80703

COMPUTING COSTS: ACADEMIC 1873
NON-ACADEMIC 1617
TOTAL 3490

OCA

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED MAY 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	7481	0	419	7900
TOTAL EXPENSE (FROM TABLE 3)	7674	0	478	8152
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-193	0	-59	-252
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	177	0	0	177
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-16	0	-59	-75

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MAY 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	5732	0	0	5732	0	0	0	5732
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	66	0	0	66	0	0	0	66
(IV) OTHER	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	5798	0	0	5798	0	0	0	5798
(B) FEDERAL	0	0	0	0	0	0	0	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1512	0	0	1512	0	0	0	1512
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	39	0	0	39	0	0	0	39
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	104	108	212
5. SALES OF SERVICE AND PRODUCTS	0	0	419	419	0	0	0	419
6. INVESTMENT INCOME	113	0	0	113	0	8	120	241
7. MISCELLANEOUS	19	0	0	19	0	0	0	19
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	7481	0	419	7900	0	112	228	8240

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MAY 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	3805	0	0	3805	0	0	0	3805
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1647	0	0	1647	0	0	0	1647
TOTAL SALARIES AND WAGES	5452	0	0	5452	0	0	0	5452
2. EMPLOYEE BENEFITS	555	0	0	555	0	0	0	555
TOTAL SALARIES AND BENEFITS	6007	0	0	6007	0	0	0	6007
3. LIBRARY ACQUISITIONS	48	0	0	48	0	0	0	48
4. EQUIPMENT & FURNITURE (A) PURCHASE	241	0	0	241	0	0	0	241
(B) RENTAL	18	0	0	18	0	0	0	18
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	362	0	0	362	0	0	0	362
6. COST OF GOODS SOLD	0	0	478	478	0	0	0	478
7. UTILITIES	207	0	0	207	0	0	0	207
8. TAXES	66	0	0	66	0	0	0	66
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	116	0	0	116	0	0	0	116
10. EXTERNALLY CONTRACTED SERVICES	176	0	0	176	0	0	0	176
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	76	0	76
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	14	0	0	14	0	0	0	14
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	419	0	0	419	0	0	0	419
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	7674	0	478	8152	0	76	0	8228

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED MAY 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	3805	0	3805	0	0	0	0	0	0	3805
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	342	0	342	238	0	139	622	306	0	1647
TOTAL SALARIES AND WAGES	4147	0	4147	238	0	139	622	306	0	5452
2. EMPLOYEE BENEFITS	369	0	369	18	0	12	128	28	0	555
TOTAL SALARIES AND BENEFITS	4516	0	4516	256	0	131	750	334	0	6007
3. LIBRARY ACQUISITIONS	0	0	0	48	0	0	0	0	0	48
4. EQUIPMENT & FURNITURE (A) PURCHASE	156	0	156	39	0	3	43	0	0	241
(B) RENTAL	0	0	0	1	0	0	17	0	0	18
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	86	0	86	42	0	11	143	80	0	362
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	207	0	207
8. TAXES	0	0	0	0	0	0	0	66	0	66
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	116	0	116
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	176	0	176
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	14	0	14
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	131	0	131	1	59	1	205	22	0	419
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4889	0	4889	387	59	166	1158	1015	0	7674

COMPUTING COSTS:	
ACADEMIC	5
NON-ACADEMIC	54
TOTAL	59

OISE

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	17891	0	975	18866
TOTAL EXPENSE (FROM TABLE 3)	17416	0	632	18048
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	475	0	343	818
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	482	0	343	825
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-7	0	0	-7

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	13363	0	0	13363	0	0	0	13363
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	0	0	0	0	0	0	0	0
(IV) OTHER	2997	0	0	2997	1271	0	0	4268
TOTAL ONTARIO GRANTS	16360	0	0	16360	1271	0	0	17631
(B) FEDERAL	0	0	0	0	848	0	0	848
(C) MUNICIPAL	0	0	0	0	48	0	0	48
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1118	0	0	1118	0	0	0	1118
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	344	0	0	344
5. SALES OF SERVICE AND PRODUCTS	0	0	975	975	0	0	0	975
6. INVESTMENT INCOME	404	0	0	404	0	0	0	404
7. MISCELLANEOUS	9	0	0	9	0	0	0	9
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	17891	0	975	18866	2511	0	0	21377

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5988	0	0	5988	346	0	0	6334
(B) OTHER INSTRUCTION AND RESEARCH	2397	0	0	2397	844	0	0	3241
(C) OTHER SALARIES AND WAGES	4835	0	361	5196	418	0	0	5614
TOTAL SALARIES AND WAGES	13220	0	361	13581	1608	0	0	15189
2. EMPLOYEE BENEFITS	1422	0	35	1457	151	0	0	1608
TOTAL SALARIES AND BENEFITS	14642	0	396	15038	1759	0	0	16797
3. LIBRARY ACQUISITIONS	103	0	0	103	0	0	0	103
4. EQUIPMENT & FURNITURE (A) PURCHASE	66	0	0	66	89	0	0	155
(B) RENTAL	51	0	0	51	8	0	0	59
(C) MAINTENANCE	81	0	0	81	0	0	0	81
5. OPERATIONAL SUPPLIES AND EXPENSES	362	0	217	579	177	0	0	756
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	251	0	2	253	4	0	0	257
8. TAXES	34	0	0	34	0	0	0	34
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	57	0	0	57	0	0	0	57
10. EXTERNALLY CONTRACTED SERVICES	1624	0	4	1628	104	0	0	1732
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	316	0	13	329	219	0	0	548
16. INTERNAL COST ALLOCATIONS	-171	0	0	-171	171	0	0	0
TOTAL	17416	0	632	18048	2531	0	0	20579

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5988	0	5988	0	0	0	0	0	0	5988
(B) OTHER INSTRUCTION AND RESEARCH	2397	0	2397	0	0	0	0	0	0	2397
(C) OTHER SALARIES AND WAGES	2459	0	2459	869	296	19	866	281	45	4835
TOTAL SALARIES AND WAGES	10844	0	10844	869	296	19	866	281	45	13220
2. EMPLOYEE BENEFITS	1160	0	1160	101	31	2	89	34	5	1422
TOTAL SALARIES AND BENEFITS	12004	0	12004	970	327	21	955	315	50	14642
3. LIBRARY ACQUISITIONS	0	0	0	103	0	0	0	0	0	103
4. EQUIPMENT & FURNITURE (A) PURCHASE	54	0	54	2	10	0	0	0	0	66
(B) RENTAL	32	0	32	18	1	0	0	0	0	51
(C) MAINTENANCE	0	0	0	1	25	0	8	47	0	81
5. OPERATIONAL SUPPLIES AND EXPENSES	212	0	212	39	27	2	42	31	9	362
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	251	0	251
8. TAXES	0	0	0	0	0	0	0	34	0	34
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	57	0	57
10. EXTERNALLY CONTRACTED SERVICES	50	0	50	19	108	102	31	1314	0	1624
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	84	0	84	1	3	0	225	2	1	316
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-75	0	-96	0	0	-171
TOTAL	12436	0	12436	1153	426	125	1165	2051	60	17416

COMPUTING COSTS: ACADEMIC 311
NON-ACADEMIC 115
TOTAL 426

OTTAWA

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	93613	81	6757	100451
TOTAL EXPENSE (FROM TABLE 3)	93423	81	7139	100643
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	190	0	-382	-192
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1923	0	-1	1922
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	1662	0	68	1730
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-71	0	-313	-384

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	69974	0	0	69974	0	0	0	69974
(II) EXTRA FORMULA	5486	0	0	5486	0	0	0	5486
(III) MCU GRANTS	1002	0	0	1002	0	0	556	1558
(IV) OTHER	0	0	0	0	699	3381	15373	19453
TOTAL ONTARIO GRANTS	76462	0	0	76462	699	3381	15929	96471
(B) FEDERAL	2	0	0	2	11567	1653	0	13222
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	14040	0	0	14040	0	0	0	14040
(B) TUITION NON-CREDIT	0	81	0	81	0	0	0	81
(C) MISCELLANEOUS	1087	0	1645	2732	0	0	0	2732
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	3844	2259	0	6103
5. SALES OF SERVICE AND PRODUCTS	0	0	4994	4994	0	0	0	4994
6. INVESTMENT INCOME	1802	0	0	1802	124	791	24	2741
7. MISCELLANEOUS	220	0	118	338	0	0	21	359
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	93613	81	6757	100451	16234	8084	15974	140743

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	38955	7	0	38962	2612	835	0	42409
(B) OTHER INSTRUCTION AND RESEARCH	3100	2	0	3102	2008	686	0	5796
(C) OTHER SALARIES AND WAGES	25208	52	1885	27145	2293	1061	0	30499
TOTAL SALARIES AND WAGES	67263	61	1885	69209	6913	2582	0	78704
2. EMPLOYEE BENEFITS	8060	7	159	8226	437	191	0	8854
TOTAL SALARIES AND BENEFITS	75323	68	2044	77435	7350	2773	0	87558
3. LIBRARY ACQUISITIONS	1923	0	0	1923	14	45	0	1982
4. EQUIPMENT & FURNITURE (A) PURCHASE	1668	1	101	1770	2116	95	0	3981
(B) RENTAL	1134	0	18	1152	13	10	0	1175
(C) MAINTENANCE	830	0	60	890	69	3	0	962
5. OPERATIONAL SUPPLIES AND EXPENSES	3581	5	374	3960	2084	588	0	6632
6. COST OF GOODS SOLD	0	0	2264	2264	0	0	0	2264
7. UTILITIES	2848	0	461	3309	7	0	0	3316
8. TAXES	625	0	96	721	0	0	0	721
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	551	0	453	1004	1	36	404	1445
10. EXTERNALLY CONTRACTED SERVICES	2316	0	685	3001	0	0	0	3001
11. SCHOLARSHIPS, BURSARIES, ETC.	494	0	0	494	0	714	0	1208
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	469	469	0	0	0	469
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	15380	15380
15. MISCELLANEOUS	2619	7	114	2740	952	978	0	4670
16. INTERNAL COST ALLOCATIONS	-489	0	0	-489	277	212	0	0
TOTAL	93423	81	7139	100643	12883	5454	15784	134764

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	34041	4914	38955	0	0	0	0	0	0	38955
(B) OTHER INSTRUCTION AND RESEARCH	3007	93	3100	0	0	0	0	0	0	3100
(C) OTHER SALARIES AND WAGES	7150	1928	9078	3769	1612	1450	4637	4208	454	25208
TOTAL SALARIES AND WAGES	44198	6935	51133	3769	1612	1450	4637	4208	454	67263
2. EMPLOYEE BENEFITS	5034	949	5983	457	199	149	598	570	104	8060
TOTAL SALARIES AND BENEFITS	49232	7884	57116	4226	1811	1599	5235	4778	558	75323
3. LIBRARY ACQUISITIONS	0	0	0	1923	0	0	0	0	0	1923
4. EQUIPMENT & FURNITURE (A) PURCHASE	965	22	987	111	194	12	210	144	10	1668
(B) RENTAL	244	22	266	181	510	10	120	38	9	1134
(C) MAINTENANCE	136	28	164	45	287	4	166	163	1	830
5. OPERATIONAL SUPPLIES AND EXPENSES	1842	285	2127	102	187	96	739	215	115	3581
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2848	0	2848
8. TAXES	0	0	0	0	0	0	0	625	0	625
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	551	0	551
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2316	0	2316
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	494	0	0	0	494
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	986	80	1066	45	24	125	445	521	393	2619
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-489	0	0	-489
TOTAL	53405	8321	61726	6633	3013	2340	6426	12199	1086	93423

COMPUTING COSTS: ACADEMIC 1832
NON-ACADEMIC 1181
TOTAL 3013

QUEEN'S

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	78310	488	10753	89551
TOTAL EXPENSE (FROM TABLE 3)	78353	395	10584	89332
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-43	93	169	219
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	4904	0	168	5072
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	4758	0	246	5004
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-189	93	247	151

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	63659	0	0	63659	0	0	0	63659
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	552	0	0	552	0	9	0	561
(IV) OTHER	0	0	0	0	1512	444	4521	6477
TOTAL ONTARIO GRANTS	64211	0	0	64211	1512	453	4521	70697
(B) FEDERAL	0	0	0	0	12430	638	0	13068
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	72	0	0	72
2. FEES (A) TUITION CREDIT	12001	0	0	12001	0	0	0	12001
(B) TUITION NON-CREDIT	0	486	0	486	0	0	0	486
(C) MISCELLANEOUS	721	0	6142	6863	0	0	0	6863
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	5352	3905	590	9847
5. SALES OF SERVICE AND PRODUCTS	0	0	4945	4945	0	0	0	4945
6. INVESTMENT INCOME	76	0	0	76	50	6523	47	6696
7. MISCELLANEOUS	686	2	0	688	31	1479	0	2198
8. INTERFUND TRANSFERS	615	0	-334	281	1081	-3649	2251	-36
TOTAL REVENUE	78310	488	10753	89551	20528	9349	7409	126837

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	32782	0	0	32782	1270	901	0	34953
(B) OTHER INSTRUCTION AND RESEARCH	2821	133	0	2954	5380	573	0	8907
(C) OTHER SALARIES AND WAGES	21296	79	2246	23621	2354	1973	0	27948
TOTAL SALARIES AND WAGES	56899	212	2246	59357	9004	3447	0	71808
2. EMPLOYEE BENEFITS	5588	5	147	5740	490	217	0	6447
TOTAL SALARIES AND BENEFITS	62487	217	2393	65097	9494	3664	0	78255
3. LIBRARY ACQUISITIONS	1911	0	0	1911	17	222	0	2150
4. EQUIPMENT & FURNITURE (A) PURCHASE	1340	1	56	1397	2786	382	142	4707
(B) RENTAL	696	3	2	701	4	6	0	711
(C) MAINTENANCE	366	0	0	366	0	0	0	366
5. OPERATIONAL SUPPLIES AND EXPENSES	4789	128	1330	6247	4227	698	411	11583
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	2763	0	1470	4233	0	0	0	4233
8. TAXES	777	0	252	1029	0	0	0	1029
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	376	0	295	671	0	0	1526	2197
10. EXTERNALLY CONTRACTED SERVICES	12	0	3609	3621	33	0	0	3654
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	223	3140	0	3363
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1047	1047	0	0	0	1047
13. LAND AND SITE SERVICES	0	0	0	0	0	0	4	4
14. BUILDINGS	0	0	0	0	0	0	990	990
15. MISCELLANEOUS	3001	37	130	3168	1343	364	0	4875
16. INTERNAL COST ALLOCATIONS	-165	9	0	-156	408	-252	0	0
TOTAL	78353	395	10584	89332	18535	8224	3073	119164

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	28188	4594	32782	0	0	0	0	0	0	32782
(B) OTHER INSTRUCTION AND RESEARCH	2666	155	2821	0	0	0	0	0	0	2821
(C) OTHER SALARIES AND WAGES	5584	1617	7201	3343	1396	1601	2918	4225	612	21296
TOTAL SALARIES AND WAGES	36438	6366	42804	3343	1396	1601	2918	4225	612	56899
2. EMPLOYEE BENEFITS	3370	748	4118	292	125	128	276	472	177	5588
TOTAL SALARIES AND BENEFITS	39808	7114	46922	3635	1521	1729	3194	4697	789	62487
3. LIBRARY ACQUISITIONS	0	0	0	1911	0	0	0	0	0	1911
4. EQUIPMENT & FURNITURE (A) PURCHASE	962	250	1212	26	5	55	16	20	6	1340
(B) RENTAL	15	3	18	106	504	2	59	0	7	696
(C) MAINTENANCE	2	7	9	0	355	0	2	0	0	366
5. OPERATIONAL SUPPLIES AND EXPENSES	1829	254	2083	135	223	407	344	950	647	4789
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2763	0	2763
8. TAXES	0	0	0	0	0	0	0	777	0	777
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	376	0	376
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	12	0	12
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1109	104	1213	12	782	185	85	184	540	3001
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-165	0	0	-165
TOTAL	43725	7732	51457	5825	3390	2378	3535	9779	1989	78353

COMPUTING COSTS:

ACADEMIC	2302
NON-ACADEMIC	1088
TOTAL	3390

RYERSON

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED MARCH 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RYERSON

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	51605	1272	4125	57002
TOTAL EXPENSE (FROM TABLE 3)	50197	1668	3909	55774
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	1408	-396	216	1228
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	2312	-396	0	1916
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	1368	0	0	1368
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	464	0	216	680

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. COVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	41311	0	0	41311	0	0	0	41311
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	499	0	0	499	0	0	1357	1856
(IV) OTHER	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	41810	0	0	41810	0	0	1357	43167
(B) FEDERAL	0	0	0	0	101	0	0	101
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9187	0	0	9187	0	0	0	9187
(B) TUITION NON-CREDIT	0	1267	0	1267	0	0	0	1267
(C) MISCELLANEOUS	217	5	0	222	0	0	0	222
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	983	235	1218
5. SALES OF SERVICE AND PRODUCTS	0	0	4437	4437	0	0	0	4437
6. INVESTMENT INCOME	444	0	0	444	0	256	0	700
7. MISCELLANEOUS	147	0	0	147	0	39	0	186
8. INTERFUND TRANSFERS	-200	0	-312	-512	0	0	512	0
TOTAL REVENUE	51605	1272	4125	57002	101	1278	2104	60485

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	25691	818	0	26509	0	0	0	26509
(B) OTHER INSTRUCTION AND RESEARCH	133	296	0	429	0	0	0	429
(C) OTHER SALARIES AND WAGES	10626	349	945	11920	74	15	0	12009
TOTAL SALARIES AND WAGES	36450	1463	945	38858	74	15	0	38947
2. EMPLOYEE BENEFITS	4447	60	81	4588	2	0	0	4590
TOTAL SALARIES AND BENEFITS	40897	1523	1026	43446	76	15	0	43537
3. LIBRARY ACQUISITIONS	502	0	0	502	0	0	0	502
4. EQUIPMENT & FURNITURE (A) PURCHASE	618	2	9	629	0	73	1437	2139
(B) RENTAL	946	0	5	951	0	0	0	951
(C) MAINTENANCE	339	1	14	354	0	0	0	354
5. OPERATIONAL SUPPLIES AND EXPENSES	2034	23	186	2243	6	11	0	2260
6. COST OF GOODS SOLD	0	0	2341	2341	0	0	0	2341
7. UTILITIES	1902	9	16	1927	0	0	0	1927
8. TAXES	459	0	0	459	0	0	0	459
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	270	0	116	386	0	487	415	1288
10. EXTERNALLY CONTRACTED SERVICES	1069	0	3	1072	0	0	0	1072
11. SCHOLARSHIPS, BURSARIES, ETC.	85	0	0	85	0	193	0	278
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	123	67	190
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	539	539
15. MISCELLANEOUS	1264	110	5	1379	19	47	0	1445
16. INTERNAL COST ALLOCATIONS	-188	0	188	0	0	0	0	0
TOTAL	50197	1668	3909	55774	101	949	2458	59282

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED MARCH 31, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25691	0	25691	0	0	0	0	0	0	25691
(B) OTHER INSTRUCTION AND RESEARCH	133	0	133	0	0	0	0	0	0	133
(C) OTHER SALARIES AND WAGES	2712	0	2712	1188	973	606	2978	1650	519	10626
TOTAL SALARIES AND WAGES	28536	0	28536	1188	973	606	2978	1650	519	36450
2. EMPLOYEE BENEFITS	3176	0	3176	161	118	76	439	284	193	4447
TOTAL SALARIES AND BENEFITS	31712	0	31712	1349	1091	682	3417	1934	712	40897
3. LIBRARY ACQUISITIONS	0	0	0	502	0	0	0	0	0	502
4. EQUIPMENT & FURNITURE (A) PURCHASE	399	0	399	10	9	0	42	31	127	618
(B) RENTAL	14	0	14	0	931	0	0	0	1	946
(C) MAINTENANCE	245	0	245	11	53	1	17	2	10	339
5. OPERATIONAL SUPPLIES AND EXPENSES	1189	0	1189	9	160	23	248	431	-26	2034
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1902	0	1902
8. TAXES	0	0	0	0	0	0	0	459	0	459
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	270	0	270
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	33	1026	10	1069
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	85	0	0	0	85
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	334	0	334	3	107	3	411	212	194	1264
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-188	0	0	-188
TOTAL	33893	0	33893	1884	2351	794	3980	6267	1028	50197

COMPUTING COSTS: ACADEMIC 1410
NON-ACADEMIC 941
TOTAL 2351

TORONTO

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	261686	4220	12591	278497
TOTAL EXPENSE (FROM TABLE 3)	263088	4544	12116	279748
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-1402	-324	475	-1251
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	10366	0	1373	11739
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	12228	0	467	12695
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	460	-324	-431	-295

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

TABLE 2

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	204630	0	0	204630	0	0	0	204630
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1683	801	0	2484	0	0	4877	7361
(IV) OTHER	118	19	0	137	4047	476	757	5417
TOTAL ONTARIO GRANTS	206431	820	0	207251	4047	476	5634	217408
(B) FEDERAL	0	0	0	0	43792	1129	0	44921
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	2456	0	0	2456
2. FEES (A) TUITION CREDIT	37739	0	0	37739	0	0	0	37739
(B) TUITION NON-CREDIT	0	3400	0	3400	0	0	0	3400
(C) MISCELLANEOUS	3362	0	4755	8117	0	0	0	8117
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	20	0	0	20	20847	8347	895	30109
5. SALES OF SERVICE AND PRODUCTS	0	0	7836	7836	0	0	0	7836
6. INVESTMENT INCOME	5935	0	0	5935	2190	11762	1657	21544
7. MISCELLANEOUS	647	0	0	647	0	0	207	854
8. INTERFUND TRANSFERS	7552	0	0	7552	1940	-9492	0	0
TOTAL REVENUE	261686	4220	12591	278497	75272	12222	8393	374384

TABLE 3

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	93167	1267	0	94434	4708	865	0	100007
(B) OTHER INSTRUCTION AND RESEARCH	13889	1332	0	15221	12251	862	0	28334
(C) OTHER SALARIES AND WAGES	75951	730	2694	79375	17657	972	0	98004
TOTAL SALARIES AND WAGES	183007	3329	2694	189030	34616	2699	0	226345
2. EMPLOYEE BENEFITS	23234	275	253	23762	2199	171	0	26132
TOTAL SALARIES AND BENEFITS	206241	3604	2947	212792	36815	2870	0	252477
3. LIBRARY ACQUISITIONS	5145	0	0	5145	396	162	0	5703
4. EQUIPMENT & FURNITURE (A) PURCHASE	5541	18	147	5706	7893	333	194	14126
(B) RENTAL	2465	28	49	2542	192	0	0	2734
(C) MAINTENANCE	253	3	5	261	0	0	0	261
5. OPERATIONAL SUPPLIES AND EXPENSES	16590	815	1654	19059	15259	1510	0	35828
6. COST OF GOODS SOLD	0	0	1511	1511	0	0	0	1511
7. UTILITIES	12261	0	772	13033	54	0	0	13087
8. TAXES	1645	0	0	1645	0	0	0	1645
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	5817	0	726	6543	233	31	3037	9864
10. EXTERNALLY CONTRACTED SERVICES	981	0	3549	4530	0	0	0	4530
11. SCHOLARSHIPS, BURSARIES, ETC.	2922	0	0	2922	74	2650	0	5646
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	680	680	0	0	0	680
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	4516	4516
15. MISCELLANEOUS	3227	76	76	3379	4089	940	0	8408
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	263088	4544	12116	279748	65025	8496	7747	361016

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	76887	16280	93167	0	0	0	0	0	0	93167
(B) OTHER INSTRUCTION AND RESEARCH	13371	518	13889	0	0	0	0	0	0	13889
(C) OTHER SALARIES AND WAGES	24225	7491	31716	12363	4228	3284	10888	13408	64	75951
TOTAL SALARIES AND WAGES	114483	24289	138772	12363	4228	3284	10888	13408	64	183007
2. EMPLOYEE BENEFITS	13893	3747	17640	1481	410	315	1525	1843	20	23234
TOTAL SALARIES AND BENEFITS	128376	28036	156412	13844	4638	3599	12413	15251	84	206241
3. LIBRARY ACQUISITIONS	0	0	0	5145	0	0	0	0	0	5145
4. EQUIPMENT & FURNITURE (A) PURCHASE	3074	1151	4225	38	685	106	248	235	4	5541
(B) RENTAL	434	194	628	0	1702	19	101	15	0	2465
(C) MAINTENANCE	41	18	59	0	169	2	8	13	2	253
5. OPERATIONAL SUPPLIES AND EXPENSES	9993	443	10436	1132	1886	1146	1136	854	0	16590
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	12261	0	12261
8. TAXES	0	0	0	0	0	0	0	1645	0	1645
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	5817	0	5817
10. EXTERNALLY CONTRACTED SERVICES	57	133	190	31	0	263	0	497	0	981
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2922	0	0	0	2922
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	955	164	1119	36	105	111	516	1303	37	3227
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	142930	30139	173069	20226	9185	8168	14422	37891	127	263088

COMPUTING COSTS:	
ACADEMIC	6946
NON-ACADEMIC	2239
TOTAL	9185

TRENT

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	13463	32	4538	18033
TOTAL EXPENSE (FROM TABLE 3)	13624	11	4478	18113
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-161	21	60	-80
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	28	0	59	87
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-189	21	1	-167

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	8924	0	0	8924	0	0	0	8924
(II) EXTRA FORMULA	1400	0	0	1400	0	0	0	1400
(III) MCU GRANTS	109	0	50	159	0	0	162	321
(IV) OTHER	0	0	91	91	101	0	0	192
TOTAL ONTARIO GRANTS	10433	0	141	10574	101	0	162	10837
(B) FEDERAL	0	0	20	20	490	30	0	540
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	50	0	50
2. FEES (A) TUITION CREDIT	2567	0	0	2567	0	0	0	2567
(B) TUITION NON-CREDIT	0	32	0	32	0	0	0	32
(C) MISCELLANEOUS	220	0	2296	2516	0	0	0	2516
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	6	6	94	408	56	564
5. SALES OF SERVICE AND PRODUCTS	0	0	2075	2075	0	0	0	2075
6. INVESTMENT INCOME	107	0	0	107	0	204	0	311
7. MISCELLANEOUS	136	0	0	136	0	44	0	180
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	13463	32	4538	18033	685	736	218	19672

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5877	0	0	5877	0	0	0	5877
(B) OTHER INSTRUCTION AND RESEARCH	712	11	0	723	223	0	0	946
(C) OTHER SALARIES AND WAGES	3723	0	1040	4763	111	108	0	4982
TOTAL SALARIES AND WAGES	10312	11	1040	11363	334	108	0	11805
2. EMPLOYEE BENEFITS	976	0	95	1071	22	2	0	1095
TOTAL SALARIES AND BENEFITS	11288	11	1135	12434	356	110	0	12900
3. LIBRARY ACQUISITIONS	372	0	0	372	0	73	0	445
4. EQUIPMENT & FURNITURE (A) PURCHASE	77	0	68	145	102	32	0	279
(B) RENTAL	27	0	0	27	0	0	0	27
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	584	0	239	823	130	96	0	1049
6. COST OF GOODS SOLD	0	0	756	756	0	0	0	756
7. UTILITIES	403	0	318	721	0	0	0	721
8. TAXES	109	0	0	109	0	0	0	109
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	140	140	0	0	162	302
10. EXTERNALLY CONTRACTED SERVICES	240	0	1250	1490	0	11	0	1501
11. SCHOLARSHIPS, BURSARIES, ETC.	70	0	0	70	0	104	0	174
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	443	443	0	0	0	443
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	56	56
15. MISCELLANEOUS	497	0	129	626	121	203	0	950
16. INTERNAL COST ALLOCATIONS	-43	0	0	-43	31	12	0	0
TOTAL	13624	11	4478	18113	740	641	218	19712

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5877	0	5877	0	0	0	0	0	0	5877
(B) OTHER INSTRUCTION AND RESEARCH	712	0	712	0	0	0	0	0	0	712
(C) OTHER SALARIES AND WAGES	700	0	700	563	46	400	926	914	174	3723
TOTAL SALARIES AND WAGES	7289	0	7289	563	46	400	926	914	174	10312
2. EMPLOYEE BENEFITS	679	0	679	55	4	39	90	93	16	976
TOTAL SALARIES AND BENEFITS	7968	0	7968	618	50	439	1016	1007	190	11288
3. LIBRARY ACQUISITIONS	0	0	0	372	0	0	0	0	0	372
4. EQUIPMENT & FURNITURE (A) PURCHASE	35	0	35	1	15	3	2	18	3	77
(B) RENTAL	0	0	0	0	27	0	0	0	0	27
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	213	0	213	35	18	23	70	138	87	584
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	403	0	403
8. TAXES	0	0	0	0	0	0	0	109	0	109
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	6	0	6	0	153	69	0	12	0	240
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	70	0	0	0	70
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	209	0	209	6	0	58	26	29	169	497
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-10	0	-33	0	0	-43
TOTAL	8431	0	8431	1032	253	662	1081	1716	449	13624

COMPUTING COSTS:	
ACADEMIC	96
NON-ACADEMIC	157
TOTAL	253

WATERLOO

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	87449	0	15965	103414
TOTAL EXPENSE (FROM TABLE 3)	88137	0	16302	104439
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-688	0	-337	-1025
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1402	0	477	1879
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	1396	0	618	2014
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-694	0	-196	-890

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	67396	0	0	67396	0	0	0	67396
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1294	0	0	1294	0	0	15	1309
(IV) OTHER	0	0	0	0	1859	0	0	1859
TOTAL ONTARIO GRANTS	68690	0	0	68690	1859	0	15	70564
(B) FEDERAL	0	0	0	0	13062	3	0	13065
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	199	0	0	199
2. FEES (A) TUITION CREDIT	15976	0	0	15976	0	0	0	15976
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	131	0	6276	6407	0	0	0	6407
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	12	0	0	12	3208	2024	30	5274
5. SALES OF SERVICE AND PRODUCTS	0	0	9689	9689	0	0	0	9689
6. INVESTMENT INCOME	2091	0	0	2091	160	251	175	2677
7. MISCELLANEOUS	549	0	0	549	340	35	252	1176
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	87449	0	15965	103414	18828	2313	472	125027

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	32015	0	0	32015	2632	26	0	34673
(B) OTHER INSTRUCTION AND RESEARCH	4307	0	0	4307	2718	78	0	7103
(C) OTHER SALARIES AND WAGES	27687	0	4946	32633	3412	0	0	36045
TOTAL SALARIES AND WAGES	64009	0	4946	68955	8762	104	0	77821
2. EMPLOYEE BENEFITS	6045	0	500	6545	356	13	0	6914
TOTAL SALARIES AND BENEFITS	70054	0	5446	75500	9118	117	0	84735
3. LIBRARY ACQUISITIONS	2036	0	0	2036	0	0	29	2065
4. EQUIPMENT & FURNITURE (A) PURCHASE	2111	0	127	2238	3137	22	155	5552
(B) RENTAL	795	0	18	813	89	1	0	903
(C) MAINTENANCE	649	0	143	792	128	0	0	920
5. OPERATIONAL SUPPLIES AND EXPENSES	4365	0	1432	5797	2576	71	0	8444
6. COST OF GOODS SOLD	0	0	5910	5910	0	0	0	5910
7. UTILITIES	2963	0	1387	4350	0	0	0	4350
8. TAXES	780	0	273	1053	0	0	0	1053
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1301	0	43	1344	0	0	0	1344
10. EXTERNALLY CONTRACTED SERVICES	353	0	0	353	0	0	0	353
11. SCHOLARSHIPS, BURSARIES, ETC.	842	0	0	842	136	679	0	1657
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1140	1140	0	0	0	1140
13. LAND AND SITE SERVICES	0	0	181	181	0	0	25	206
14. BUILDINGS	17	0	5	22	0	0	0	22
15. MISCELLANEOUS	1844	0	224	2068	1886	21	0	3975
16. INTERNAL COST ALLOCATIONS	27	0	-27	0	0	0	0	0
TOTAL	88137	0	16302	104439	17070	911	209	122629

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	32015	0	32015	0	0	0	0	0	0	32015
(B) OTHER INSTRUCTION AND RESEARCH	4307	0	4307	0	0	0	0	0	0	4307
(C) OTHER SALARIES AND WAGES	8820	0	8820	3181	2531	2313	4623	5985	234	27687
TOTAL SALARIES AND WAGES	45142	0	45142	3181	2531	2313	4623	5985	234	64009
2. EMPLOYEE BENEFITS	4074	0	4074	335	235	256	469	634	42	6045
TOTAL SALARIES AND BENEFITS	49216	0	49216	3516	2766	2569	5092	6619	276	70054
3. LIBRARY ACQUISITIONS	0	0	0	2036	0	0	0	0	0	2036
4. EQUIPMENT & FURNITURE (A) PURCHASE	1392	0	1392	136	230	14	92	77	170	2111
(B) RENTAL	1	0	1	2	776	6	0	10	0	795
(C) MAINTENANCE	260	0	260	55	288	9	7	30	0	649
5. OPERATIONAL SUPPLIES AND EXPENSES	2328	0	2328	124	290	317	677	576	53	4365
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2963	0	2963
8. TAXES	0	0	0	0	0	0	0	780	0	780
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1301	0	1301
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	353	0	353
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	842	0	0	0	842
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	17	0	17
15. MISCELLANEOUS	1000	0	1000	14	15	188	249	103	275	1844
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	27	0	0	0	27
TOTAL	54197	0	54197	5883	4365	3972	6117	12829	774	88137

COMPUTING COSTS:

ACADEMIC	2881
NON-ACADEMIC	1484
TOTAL	4365

WESTERN

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	112392	3335	19879	135606
TOTAL EXPENSE (FROM TABLE 3)	113198	2988	19727	135913
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-806	347	152	-307
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	859	0	596	1455
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	1653	0	577	2230
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-12	347	133	468

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	88235	0	0	88235	0	0	0	88235
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	786	94	0	880	0	0	1187	2067
(IV) OTHER	285	294	0	579	2226	0	248	3053
TOTAL ONTARIO GRANTS	89306	388	0	89694	2226	0	1435	93355
(B) FEDERAL	0	327	0	327	14740	376	0	15443
(C) MUNICIPAL	122	0	0	122	0	0	0	122
(D) OTHER	0	0	0	0	2289	0	0	2289
2. FEES (A) TUITION CREDIT	18786	0	0	18786	0	0	0	18786
(B) TUITION NON-CREDIT	0	2432	0	2432	0	0	0	2432
(C) MISCELLANEOUS	1585	0	6863	8448	0	0	0	8448
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	370	0	370	9295	3394	1070	14129
5. SALES OF SERVICE AND PRODUCTS	0	0	12445	12445	0	0	0	12445
6. INVESTMENT INCOME	1950	109	336	2395	0	2389	485	5269
7. MISCELLANEOUS	643	11	235	889	239	640	0	1768
8. INTERFUND TRANSFERS	0	-302	0	-302	0	-242	0	-544
TOTAL REVENUE	112392	3335	19879	135606	28789	6557	2990	173942

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	46720	371	0	47091	1548	47	0	48686
(B) OTHER INSTRUCTION AND RESEARCH	2586	355	0	2941	7741	80	0	10762
(C) OTHER SALARIES AND WAGES	30605	613	6294	37512	6192	279	0	43983
TOTAL SALARIES AND WAGES	79911	1339	6294	87544	15481	406	0	103431
2. EMPLOYEE BENEFITS	10296	46	476	10818	1184	24	0	12026
TOTAL SALARIES AND BENEFITS	90207	1385	6770	98362	16665	430	0	115457
3. LIBRARY ACQUISITIONS	2668	4	0	2672	0	104	0	2776
4. EQUIPMENT & FURNITURE (A) PURCHASE	5319	22	626	5967	3541	63	720	10291
(B) RENTAL	341	0	58	399	32	8	0	439
(C) MAINTENANCE	364	0	173	537	0	18	0	555
5. OPERATIONAL SUPPLIES AND EXPENSES	4427	297	1350	6074	5087	885	0	12046
6. COST OF GOODS SOLD	0	0	7487	7487	0	0	0	7487
7. UTILITIES	3435	0	1506	4941	0	0	0	4941
8. TAXES	806	0	156	962	0	0	0	962
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	689	0	232	921	0	0	3292	4213
10. EXTERNALLY CONTRACTED SERVICES	247	0	0	247	0	0	0	247
11. SCHOLARSHIPS, BURSARIES, ETC.	2003	0	0	2003	0	1426	0	3429
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	664	664	0	0	69	733
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	255	255	0	0	0	255
15. MISCELLANEOUS	3803	1108	162	5073	2245	932	0	8250
16. INTERNAL COST ALLOCATIONS	-1111	172	288	-651	620	31	0	0
TOTAL	113198	2988	19727	135913	28190	3897	4081	172081

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	38934	7786	46720	0	0	0	0	0	0	46720
(B) OTHER INSTRUCTION AND RESEARCH	2519	67	2586	0	0	0	0	0	0	2586
(C) OTHER SALARIES AND WAGES	9802	2406	12208	4734	2407	1177	3873	5590	616	30605
TOTAL SALARIES AND WAGES	51255	10259	61514	4734	2407	1177	3873	5590	616	79911
2. EMPLOYEE BENEFITS	6430	1450	7880	613	344	113	513	750	83	10296
TOTAL SALARIES AND BENEFITS	57685	11709	69394	5347	2751	1290	4386	6340	699	90207
3. LIBRARY ACQUISITIONS	0	0	0	2668	0	0	0	0	0	2668
4. EQUIPMENT & FURNITURE (A) PURCHASE	2112	341	2453	33	2343	333	98	33	26	5319
(B) RENTAL	208	4	212	22	31	8	52	5	11	341
(C) MAINTENANCE	96	0	96	0	89	12	1	166	0	364
5. OPERATIONAL SUPPLIES AND EXPENSES	1875	297	2172	43	455	324	510	783	140	4427
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3435	0	3435
8. TAXES	0	0	0	0	0	0	0	806	0	806
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	689	0	689
10. EXTERNALLY CONTRACTED SERVICES	222	0	222	0	0	0	0	25	0	247
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2003	0	0	0	2003
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1874	245	2119	11	47	285	89	126	1126	3803
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-312	0	-799	0	0	-1111
TOTAL	64072	12596	76668	8124	5404	4255	4337	12408	2002	113198

COMPUTING COSTS:	
ACADEMIC	3100
NON-ACADEMIC	2304
TOTAL	5404

WILFRID LAURIER

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	24021	0	4200	28221
TOTAL EXPENSE (FROM TABLE 3)	22720	0	4246	26966
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	1301	0	-46	1255
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1270	0	0	1270
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	28	28
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	31	0	-18	13

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	17106	0	0	17106	0	0	0	17106
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	266	0	0	266	0	0	57	323
(IV) OTHER	56	0	0	56	14	44	0	114
TOTAL ONTARIO GRANTS	17428	0	0	17428	14	44	57	17543
(B) FEDERAL	0	0	0	0	325	0	0	325
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5058	0	0	5058	0	0	0	5058
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	202	0	1543	1745	0	0	0	1745
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	4	0	0	4	61	375	0	440
5. SALES OF SERVICE AND PRODUCTS	0	0	2618	2618	0	0	0	2618
6. INVESTMENT INCOME	1250	0	5	1255	0	28	9	1292
7. MISCELLANEOUS	30	0	34	64	0	42	0	106
8. INTERFUND TRANSFERS	49	0	0	49	-49	0	0	0
TOTAL REVENUE	24021	0	4200	28221	351	489	66	29127

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8038	0	0	8038	0	0	0	8038
(B) OTHER INSTRUCTION AND RESEARCH	1540	0	0	1540	160	0	0	1700
(C) OTHER SALARIES AND WAGES	5954	0	1216	7170	0	169	0	7339
TOTAL SALARIES AND WAGES	15532	0	1216	16748	160	169	0	17077
2. EMPLOYEE BENEFITS	1937	0	136	2073	5	8	0	2086
TOTAL SALARIES AND BENEFITS	17469	0	1352	18821	165	177	0	19163
3. LIBRARY ACQUISITIONS	757	0	0	757	0	0	0	757
4. EQUIPMENT & FURNITURE (A) PURCHASE	440	0	40	480	7	3	0	490
(B) RENTAL	249	0	0	249	0	0	0	249
(C) MAINTENANCE	54	0	5	59	0	0	0	59
5. OPERATIONAL SUPPLIES AND EXPENSES	1377	0	281	1658	94	51	0	1803
6. COST OF GOODS SOLD	0	0	2079	2079	0	0	0	2079
7. UTILITIES	622	0	142	764	0	0	0	764
8. TAXES	195	0	0	195	0	0	0	195
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	246	0	11	257	0	0	0	257
10. EXTERNALLY CONTRACTED SERVICES	89	0	17	106	0	92	0	198
11. SCHOLARSHIPS, BURSARIES, ETC.	252	0	0	252	0	66	0	318
12. PRINCIPAL AND INTEREST REPAYMENTS	54	0	268	322	0	0	0	322
13. LAND AND SITE SERVICES	0	0	0	0	0	0	5	5
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	941	0	26	967	46	72	0	1085
16. INTERNAL COST ALLOCATIONS	-25	0	25	0	0	0	0	0
TOTAL	22720	0	4246	26966	312	461	5	27744

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8038	0	8038	0	0	0	0	0	0	8038
(B) OTHER INSTRUCTION AND RESEARCH	1540	0	1540	0	0	0	0	0	0	1540
(C) OTHER SALARIES AND WAGES	1724	0	1724	866	167	672	1221	1137	167	5954
TOTAL SALARIES AND WAGES	11302	0	11302	866	167	672	1221	1137	167	15532
2. EMPLOYEE BENEFITS	1281	0	1281	112	20	76	234	189	25	1937
TOTAL SALARIES AND BENEFITS	12583	0	12583	978	187	748	1455	1326	192	17469
3. LIBRARY ACQUISITIONS	0	0	0	757	0	0	0	0	0	757
4. EQUIPMENT & FURNITURE (A) PURCHASE	265	0	265	22	52	2	72	17	10	440
(B) RENTAL	1	0	1	0	231	0	17	0	0	249
(C) MAINTENANCE	21	0	21	2	13	0	12	4	2	54
5. OPERATIONAL SUPPLIES AND EXPENSES	594	0	594	67	31	165	148	226	146	1377
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	622	0	622
8. TAXES	0	0	0	0	0	0	0	195	0	195
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	246	0	246
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	89	0	89
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	252	0	0	0	252
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	54	0	0	54
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	562	0	562	3	3	51	135	32	155	941
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-25	0	0	-25
TOTAL	14026	0	14026	1829	517	1218	1868	2757	505	22720

COMPUTING COSTS:	
ACADEMIC	414
NON-ACADEMIC	103
TOTAL	517

WINDSOR

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	51078	0	5938	57016
TOTAL EXPENSE (FROM TABLE 3)	50629	0	5938	56567
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	449	0	0	449
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1054	0	0	1054
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-605	0	0	-605

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	37585	0	0	37585	0	0	0	37585
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	931	0	0	931	350	0	0	1281
(IV) OTHER	0	0	0	0	495	0	0	495
TOTAL ONTARIO GRANTS	38516	0	0	38516	845	0	0	39361
(B) FEDERAL	0	0	0	0	2948	0	0	2948
(C) MUNICIPAL	0	0	0	0	33	0	0	33
(D) OTHER	0	0	0	0	3	0	0	3
2. FEES (A) TUITION CREDIT	11144	0	0	11144	0	0	0	11144
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	344	0	1541	1885	0	0	0	1885
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	89	0	0	89	348	70	1199	1706
5. SALES OF SERVICE AND PRODUCTS	0	0	4017	4017	0	0	0	4017
6. INVESTMENT INCOME	1139	0	0	1139	0	69	0	1208
7. MISCELLANEOUS	56	0	0	56	68	0	0	124
8. INTERFUND TRANSFERS	-210	0	380	170	0	0	-170	0
TOTAL REVENUE	51078	0	5938	57016	4245	139	1029	62429

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	20842	0	0	20842	0	0	0	20842
(B) OTHER INSTRUCTION AND RESEARCH	2119	0	0	2119	1672	0	0	3791
(C) OTHER SALARIES AND WAGES	12932	0	1653	14585	0	39	0	14624
TOTAL SALARIES AND WAGES	35893	0	1653	37546	1672	39	0	39257
2. EMPLOYEE BENEFITS	4398	0	295	4693	67	6	0	4766
TOTAL SALARIES AND BENEFITS	40291	0	1948	42239	1739	45	0	44023
3. LIBRARY ACQUISITIONS	1259	0	0	1259	0	0	0	1259
4. EQUIPMENT & FURNITURE (A) PURCHASE	1163	0	236	1399	510	2	0	1911
(B) RENTAL	831	0	7	838	0	0	0	838
(C) MAINTENANCE	326	0	51	377	0	0	0	377
5. OPERATIONAL SUPPLIES AND EXPENSES	1553	0	331	1884	1149	59	0	3092
6. COST OF GOODS SOLD	0	0	2272	2272	0	0	0	2272
7. UTILITIES	2144	0	284	2428	0	0	0	2428
8. TAXES	345	0	54	399	0	0	0	399
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	888	0	105	993	0	0	0	993
10. EXTERNALLY CONTRACTED SERVICES	196	0	44	240	0	0	0	240
11. SCHOLARSHIPS, BURSARIES, ETC.	521	0	0	521	0	54	0	575
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	446	446	0	0	0	446
13. LAND AND SITE SERVICES	0	0	19	19	0	0	0	19
14. BUILDINGS	0	0	0	0	0	0	752	752
15. MISCELLANEOUS	1214	0	39	1253	0	23	0	1276
16. INTERNAL COST ALLOCATIONS	-102	0	102	0	0	0	0	0
TOTAL	50629	0	5938	56567	3398	183	752	60900

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	20842	0	20842	0	0	0	0	0	0	20842
(B) OTHER INSTRUCTION AND RESEARCH	2119	0	2119	0	0	0	0	0	0	2119
(C) OTHER SALARIES AND WAGES	3274	0	3274	1853	797	858	2166	3722	262	12932
TOTAL SALARIES AND WAGES	26235	0	26235	1853	797	858	2166	3722	262	35893
2. EMPLOYEE BENEFITS	2959	0	2959	243	97	100	321	644	34	4398
TOTAL SALARIES AND BENEFITS	29194	0	29194	2096	894	958	2487	4366	296	40291
3. LIBRARY ACQUISITIONS	0	0	0	1259	0	0	0	0	0	1259
4. EQUIPMENT & FURNITURE (A) PURCHASE	708	0	708	60	29	16	17	330	3	1163
(B) RENTAL	29	0	29	13	462	2	322	3	0	831
(C) MAINTENANCE	118	0	118	14	163	2	29	0	0	326
5. OPERATIONAL SUPPLIES AND EXPENSES	712	0	712	87	68	74	191	340	81	1553
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2144	0	2144
8. TAXES	0	0	0	0	0	0	0	345	0	345
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	888	0	888
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	196	0	196
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	521	0	0	0	521
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	525	0	525	5	0	109	146	74	355	1214
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-102	0	0	-102
TOTAL	31286	0	31286	3534	1616	1682	3090	8686	735	50629

COMPUTING COSTS:	
ACADEMIC	1067
NON-ACADEMIC	549
TOTAL	1616

YORK

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	94236	1409	12162	107807
TOTAL EXPENSE (FROM TABLE 3)	96411	1417	12169	109997
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-2175	-8	-7	-2190
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-2175	-8	-7	-2190

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	69736	0	0	69736	0	0	0	69736
(II) EXTRA FORMULA	173	0	0	173	0	0	0	173
(III) MCU GRANTS	659	8	0	667	15	0	540	1222
(IV) OTHER	9	127	0	136	269	0	0	405
TOTAL ONTARIO GRANTS	70577	135	0	70712	284	0	540	71536
(B) FEDERAL	138	9	0	147	5794	0	0	5941
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	38	0	0	38
2. FEES (A) TUITION CREDIT	20782	0	0	20782	0	0	0	20782
(B) TUITION NON-CREDIT	0	996	0	996	0	0	0	996
(C) MISCELLANEOUS	356	190	5080	5626	0	0	0	5626
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	451	79	0	530	754	494	0	1778
5. SALES OF SERVICE AND PRODUCTS	0	0	7082	7082	0	0	0	7082
6. INVESTMENT INCOME	768	0	0	768	0	547	0	1315
7. MISCELLANEOUS	1014	0	0	1014	0	174	8	1196
8. INTERFUND TRANSFERS	150	0	0	150	0	-150	0	0
TOTAL REVENUE	94236	1409	12162	107807	6870	1065	548	116290

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	42037	208	0	42245	486	0	0	42731
(B) OTHER INSTRUCTION AND RESEARCH	3120	117	0	3237	1461	0	0	4698
(C) OTHER SALARIES AND WAGES	27572	435	2457	30464	1503	103	0	32070
TOTAL SALARIES AND WAGES	72729	760	2457	75946	3450	103	0	79499
2. EMPLOYEE BENEFITS	7732	51	245	8028	172	2	0	8202
TOTAL SALARIES AND BENEFITS	80461	811	2702	83974	3622	105	0	87701
3. LIBRARY ACQUISITIONS	1887	0	0	1887	0	76	0	1963
4. EQUIPMENT & FURNITURE (A) PURCHASE	1075	24	88	1187	818	173	65	2243
(B) RENTAL	499	8	20	527	4	0	0	531
(C) MAINTENANCE	577	2	93	672	1	0	0	673
5. OPERATIONAL SUPPLIES AND EXPENSES	3034	275	1867	5176	1622	209	0	7007
6. COST OF GOODS SOLD	0	0	3477	3477	0	0	0	3477
7. UTILITIES	3417	7	1933	5357	0	0	0	5357
8. TAXES	594	0	0	594	0	0	0	594
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	15	0	0	15	0	0	1006	1021
10. EXTERNALLY CONTRACTED SERVICES	1957	0	198	2155	0	0	0	2155
11. SCHOLARSHIPS, BURSARIES, ETC.	644	0	0	644	127	186	0	957
12. PRINCIPAL AND INTEREST REPAYMENTS	190	0	1730	1920	0	0	0	1920
13. LAND AND SITE SERVICES	0	0	0	0	0	0	150	150
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2061	290	61	2412	676	0	0	3088
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	96411	1417	12169	109997	6870	749	1221	118837

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	42037	0	42037	0	0	0	0	0	0	42037
(B) OTHER INSTRUCTION AND RESEARCH	3120	0	3120	0	0	0	0	0	0	3120
(C) OTHER SALARIES AND WAGES	9260	0	9260	3773	967	1510	4419	7096	547	27572
TOTAL SALARIES AND WAGES	54417	0	54417	3773	967	1510	4419	7096	547	72729
2. EMPLOYEE BENEFITS	5691	0	5691	421	107	239	489	700	85	7732
TOTAL SALARIES AND BENEFITS	60108	0	60108	4194	1074	1749	4908	7796	632	80461
3. LIBRARY ACQUISITIONS	0	0	0	1887	0	0	0	0	0	1887
4. EQUIPMENT & FURNITURE (A) PURCHASE	535	0	535	254	11	42	88	138	7	1075
(B) RENTAL	50	0	50	25	308	20	66	20	10	499
(C) MAINTENANCE	284	0	284	108	1	36	14	132	2	577
5. OPERATIONAL SUPPLIES AND EXPENSES	1311	0	1311	140	81	202	503	704	93	3034
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3417	0	3417
8. TAXES	0	0	0	0	0	0	0	594	0	594
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	15	0	15
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	1589	0	0	368	0	1957
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	644	0	0	0	644
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	82	0	0	108	190
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	926	0	926	47	12	210	310	174	382	2061
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	63214	0	63214	6655	3076	2985	5889	13358	1234	96411

COMPUTING COSTS:	
ACADEMIC	1446
NON-ACADEMIC	1630
TOTAL	3076